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Letter dated 20 April 2011 from the Chair of the Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire addressed to the President of the Security Council

On behalf of the Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire, and in accordance with paragraph 11 of Security Council resolution 1946 (2010), I have the honour to transmit herewith the final report of the Group of Experts on Côte d'Ivoire (see annex).

I would appreciate it if the present letter and its annex were brought to the attention of the members of the Council and issued as a document of the Council.

(*Signed*) Maria Luiza Ribeiro Viotti
Chair
Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire

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Letter dated 17 March 2011 from the Group of Experts on Côte d'Ivoire addressed to the Chair of the Security Council Committee established pursuant to resolution 1572 (2004)

The members of the Group of Experts on Côte d'Ivoire have the honour to transmit herewith the final report of the Group, prepared in accordance with paragraph 11 of Security Council resolution 1946 (2010).

(*Signed*) Ilhan **Berkol**

(*Signed*) James **Bevan**

(*Signed*) Omayra **Bermúdez-Lugo**

(*Signed*) Joel **Salek**

(*Signed*) Manuel **Vazquez-Boidard**

Report of the Group of Experts on Côte d'Ivoire pursuant to paragraph 11 of Security Council resolution 1946 (2010)

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Abbreviations

ASECNA	Agence pour la sécurité de la navigation aérienne en Afrique et à Madagascar
BCEAO	Central Bank of West African States
ECOWAS	Economic Community of West African States
IMF	International Monetary Fund
OIC	Office ivoirien des chargeurs
PETROCI	Société nationale d'opérations pétrolières de la Côte d'Ivoire
SIR	Société ivoirienne de raffinage
SODEMI	Société pour le développement minier de la Côte d'Ivoire
UEMOA	West African Economic and Monetary Union
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNMIS	United Nations Mission in the Sudan
UNOCI	United Nations Operation in Côte d'Ivoire

I. Introduction

1. In a letter dated 5 January 2011 addressed to the President of the Security Council (S/2011/3), the Secretary-General announced his appointment of the members of the Group of Experts on Côte d'Ivoire as follows: James Bevan (United Kingdom of Great Britain and Northern Ireland, arms expert and Coordinator), Ilhan Berkol (Turkey, Customs expert), Omayra Bermúdez-Lugo (United States of America, diamond expert), Joel Salek (Colombia, finance expert) and Manuel Vazquez-Boidard (Spain, regional expert). Manuel Bressan, Political Affairs Officer of the United Nations Secretariat, assisted the Group.

2. The Group of Experts commenced its work on 8 January 2011. The present document is the final report of the Group, submitted in accordance with paragraph 11 of Security Council resolution 1946 (2010). It presents to the Council, through the Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire, the results of the Group's mandated investigations.

3. In a context of hazardous security and political instability, the Group maintained a continuous presence in Côte d'Ivoire and conducted field-based investigations throughout Côte d'Ivoire on all aspects of the sanctions regime. The Group held meetings with Member States, relevant international organizations and Government authorities in Côte d'Ivoire, when possible (see annex I), to obtain background information in support of detailed investigations, primarily in the region.

4. The Group's findings indicate that Côte d'Ivoire still faces continued violations of the sanctions regime. The country remains divided between forces loyal to the former President Laurent Gbagbo and supporters of President Alassane Ouattara. These divisions have resulted in armed confrontations to the south of the former *zone de confiance* (confidence zone) and in numerous towns and cities, including Abidjan.

5. The Group is concerned about increasing levels of armed violence, particularly the targeting of civilians, and the political instability that has afflicted Côte d'Ivoire since the second round of elections in November 2010. Escalating conflict has led parties, with foreign support, to rearm, deploy foreign mercenaries and rehabilitate military air assets in violation of the sanctions regime.

II. Investigation methodology

6. The Group prioritized field-based investigations throughout Côte d'Ivoire and neighbouring States, but also reviewed documentary evidence provided by States and national, regional and international organizations and private companies.

7. In each of its investigations, the Group sought incontrovertible documentary evidence to support its findings, including physical evidence provided by markings applied to arms and ammunition. When such specific evidence was not available, the Group required at least two independent and credible sources to substantiate a finding.

8. The Group conducted investigations in each of its mandated fields of investigation to evaluate potential violations of relevant Security Council sanctions. The Group's findings vis-à-vis States, individuals and companies were, to the extent

possible, brought to the attention of those concerned to give them an opportunity to respond.

9. The Group notes that the duration of the current mandate was approximately 50 per cent shorter than recent mandates, which limited the time available for the Group to conduct field-based investigations.

10. The Group also deems it important to highlight that, during the present and 2010 mandates, budget cuts severely restricted its capacity to maintain a constant presence in the field and to visit Member States in pursuit of its investigations. The Group is concerned that the revised budget may further limit investigations by future Groups of Experts, thereby undermining the comprehensiveness of reporting to the sanctions Committee.

III. Compliance with the Group's requests for information

11. During the course of its mandate, the Group addressed 28 official communications to Member States, international organizations and private entities. The Group believes it is important to differentiate the kinds of responses it received, which ranged from (a) satisfactory; to (b) incomplete; to (c) absence of response.

12. Parties that replied satisfactorily to the Group's communications responded to all of the Group's questions promptly and in such a way as to facilitate specific investigations. The Group received satisfactory responses from Algeria, Burkina Faso, the Economic Community of West African States (ECOWAS), the West African Economic and Monetary Union (UEMOA), the World Bank, the Central Bank of West African States (BCEAO), Armajaro Holdings, Cargill Incorporated, and Olam International Ltd.

13. Incomplete responses include cases where entities either did not provide all of the information requested by the Group, or informed the Group that they were preparing a reply which the Group had not received at the time of writing. To a greater or lesser extent, such incomplete responses hampered the Group's investigations. The Group received incomplete responses from Canadian Natural Resources Ltd. and Tullow Oil PLC.

14. In some cases, parties did not respond to the Group's requests for information, sometimes despite a number of requests and reminders. The Group did not receive responses from Angola, Côte d'Ivoire, Ghana, Liberia, the Libyan Arab Jamahiriya, the Russian Federation, Afren PLC, the African Development Bank, Edison S.p.A, Foxtrot International Ldc, the International Cocoa Organization, the International Monetary Fund, Lukoil, the Société ivoirienne de banque, Touton S.A., Vanco Energy and Versus Bank.

IV. Cooperation with stakeholders

15. This section presents issues related to the Group's cooperation with stakeholders in Côte d'Ivoire, including the Government of Côte d'Ivoire, the administration of the former President, the Forces nouvelles and the United Nations Operation in Côte d'Ivoire (UNOCI).

A. Cooperation with Ivorian parties

16. The post-electoral crisis has severely altered the Group's relations with Ivorian parties. In the north of Côte d'Ivoire, the United Nations is welcomed for having certified the results of the second round of presidential elections, held on 28 November 2010, which brought President Alassane Ouattara into office. The Group has continued its normal range of mandated investigations in the region.

17. In the south of the country, the United Nations is increasingly subject to hostility and violent aggression from partisan elements of the local population and has been consistently constrained in the exercise of its mandate by security forces loyal to former President Laurent Gbagbo. The Group's investigations in the south have likewise been constrained — although certainly not prevented — by security concerns and hostility from security forces loyal the former President.

1. The Government of Côte d'Ivoire

18. The Government of the elected President of Côte d'Ivoire, Alassane Ouattara, remains largely confined to the Golf Hotel in Abidjan. The hotel is ringed by forces loyal to the former President and defended by UNOCI peacekeepers. Although access to the hotel is difficult, the Group has, on a number of occasions, travelled to the hotel by United Nations helicopter to meet representatives of the new Government. Those meetings included discussions with the Acting Minister of Finance, the Minister of the Interior, the Minister of Public Functions, the Secretary General of the Presidency, the Director General of Customs and the Director General of Taxes.

19. Despite the difficulties facing the new Government, its representatives have consistently made efforts to assist the Group in its investigations, including by providing information related to arms, Customs, finance and political developments in Côte d'Ivoire and the region.

2. Administration of former President Laurent Gbagbo

20. The administration of former President Laurent Gbagbo has enacted an escalating series of measures to disrupt UNOCI activities, including blocking the movement of United Nations vehicles, disrupting flights and refusing to allow access to ports of entry into the territory of Côte d'Ivoire. Throughout the course of its mandate, the Group's embargo-monitoring activities have faced similar restrictions, the Group having been consistently denied access to Abidjan International Airport and the military airbase situated there, Abidjan seaport, and a range of sites subject to the Group's mandated monitoring activities. In addition, on 28 February 2011, security forces loyal to the former President opened fire during the attempted inspection of Yamoussoukro Airport by the Group and the UNOCI Integrated Embargo Cell.

21. The Group strongly condemns the increasing hostility of forces loyal to the former President to the Group of Experts and to UNOCI. It calls on the former President's administration to ensure, without fail, that its security forces adhere to paragraph 4 of resolution 1946 (2010), and take firm note of paragraph 6 (b) of the resolution, with immediate effect.

22. In this connection, the Group notes with concern that, since the beginning of the sanctions regime, successive Groups of Experts have been refused access to inspect several military facilities in Abidjan. These facilities include bases of the Republican Guard and of the Security Operations Command Centre (known by the French acronym CECOS). They remain closed to the Group of Experts and neither the Group, UNOCI nor the Impartial Forces[1] have a complete understanding of the weapons and related materiel stored within.

23. The Group also notes that, since 28 November 2010, it is frequently the Republican Guard and CECOS forces that have been responsible for human rights abuses in Abidjan, having used a range of lethal weapons against the civilian population, including assault rifles and heavier weapons, such as high-explosive fragmentation hand grenades, 12.7-mm and 14.5-mm heavy machine guns, 60-mm and 81-mm mortars and rocket launchers of the RPG-7 type.

3. Forces nouvelles

24. Although the Group has been unable to inspect Forces nouvelles stocks of weapons and related materiel (ostensibly because these have been deployed to "sensitive" areas or are "being used in training exercises"), cooperation from Forces nouvelles representatives has improved since the Group's 2009-2010 mandate.

25. While some serving members of the Forces nouvelles have been reticent in providing information related to violations of the sanctions, in contrast to their dealings with previous Groups of Experts, others have provided the Group with substantive information.

26. The Group notes that the Forces nouvelles provided it with a three-month laissez-passer, which granted it complete freedom of movement in northern Côte d'Ivoire. The Group welcomes this measure and requests that the Forces nouvelles offer the same support to future Groups of Experts.

B. Cooperation with the United Nations Operation in Côte d'Ivoire

27. The Group wishes to note the exceptional support provided by UNOCI during its 2011 operations in Côte d'Ivoire. The Mission continues to provide successive Groups of Experts with offices, transport and administrative support, which have significantly enhanced in-country investigations.

28. Support provided by the UNOCI Integrated Embargo Cell has proved to be one of the most important assets for the Group's investigations. The Embargo Cell provides logistical support to the Group and shares important information related to the embargo on a regular basis. The Group recognizes the substantial contributions to its investigations made by the Chief and staff of the Embargo Cell and the Customs consultant. The Embargo Cell's administrative support has been consistently excellent.

[1] The military branch of the United Nations Operation in Côte d'Ivoire and the French forces that support it.

V. Embargo-related political developments in Côte d'Ivoire

29. At the time of this report's submission, the post-electoral crisis in Côte d'Ivoire had developed into an internal armed conflict of political, religious and ethnic dimensions. Each side (the south, under the administration of former President Laurent Gbagbo, and the north, controlled by the Forces nouvelles in support of President Alassane Ouattara) has engaged, progressively, in a rapidly escalating and evolving conflict. This new situation has led both parties to seek additional weapons and related materiel. New elements, including foreign mercenary forces, have been drawn into the conflict in violation of the sanctions regime.

30. Hostilities began in Abidjan and in the west of the country towards the end of December 2010 and the beginning of January 2011. The Forces nouvelles initiated hostilities by capturing the towns of Tiébissou (later vacated), and Bangolo in the west. At the end of 2010, forces loyal to Laurent Gbagbo launched a series of attacks on civilians in several urban areas of Abidjan, using violent repression on a daily basis.

31. The situation in Abidjan has rapidly escalated into a civilian/militia resistance against security forces. For example, by the end of February 2011, a self-defence militia, reportedly with close ties to the Forces nouvelles, controlled the densely populated district of Abobo in northern Abidjan. The militia conducted open guerrilla warfare against the security forces, resulting in numerous killings and human rights violations and the forced displacement of nearly 200,000 inhabitants from Abidjan. In February and March 2011, the Forces nouvelles rapidly captured strategic locations in the west, including Danané, Toulepleu and Bloléquin.

32. In contrast to the 2002 conflict, Abidjan and major cities in the south, such as Daloa, Yamoussoukro and Daoukro, now lie at the heart of a civil conflict where the stakes are higher day by day as new self-defence militias engage in combat. Both parties to the conflict actively seek weapons and ammunition, and are willing to violate the embargo. The more the conflict gains in intensity and duration, the greater the incentives for each side to acquire additional weapons and related materiel.

33. At the same time, the capacity of UNOCI to monitor violations of the embargo has been significantly reduced because of restricted movement, closure of bases and the unwillingness of its military command to expose United Nations troops and personnel to attacks by Ivorian security forces.

VI. Embargo-related political developments in the region

34. Since 28 November 2010, the administration of former President Laurent Gbagbo has systematically taken "exceptional measures" aimed at keeping power in Côte d'Ivoire. These measures include:

(a) The forcible requisition of assets at branches of BCEAO in southern Côte d'Ivoire, on 25 January 2011;

(b) Violent crowd control and armed repression by security forces, directed at supporters of President Ouattara, resulting in massive human rights violations, including massacres);

(c) Alleged extortion from State agencies, businesses and private individuals.

35. As noted in paragraphs 47 to 54 below, the administration of former President Laurent Gbagbo has hired an estimated 4,500 mercenaries, mainly of Liberian origin.

36. The Gbagbo administration is internationally isolated and desperate for foreign political and financial support. The Group cannot rule out that it is also actively looking to receive military assistance.

37. Since the beginning of the 2002 crisis, political turmoil in Côte d'Ivoire has affected neighbouring countries (Burkina Faso, Ghana, Guinea, Liberia and Mali) proportional to the depth of their relations with Côte d'Ivoire. Burkina Faso and Mali, as well as the Niger, depend primarily on the ports of Abidjan and San Pedro for their imports and exports. The lack of stability in Côte d'Ivoire has led these countries to increase their trade relations with other important seaports in the region, notably in Ghana and Togo. Nevertheless, Ivorian seaports are considered to be natural access to the sea for Burkina Faso, Mali and the Niger. Destabilization and civil conflict in Côte d'Ivoire have the potential to affect neighbouring countries' economies severely and to destabilize UEMOA and weaken its common currency. These potentials guide the interests of States in the region.

38. Around 25 per cent of Burkina Faso's imports derive from Côte d'Ivoire, including electricity and refined oil. On 19 January 2011, Ivorian security forces requisitioned the distribution control centre of the privately owned Compagnie ivoirienne d'électricité for "national security reasons". During the last week of February 2011, electricity supplies in northern Côte d'Ivoire and Burkina Faso suffered a one-week power cut. Several of the Group's sources, and the northern population in general, interpreted this as retaliation by the administration of the former President and "punishment" of the north for its support of President Ouattara.

39. As a result of traditions of hospitality and a requirement for labour, reinforced by economic migration, Côte d'Ivoire hosts large communities of nationals from neighbouring and regional countries, including Burkina Faso, Guinea, Mali and the Niger. Since 2002, the ethnic dimensions of the Ivorian conflict have affected these populations very negatively. Following the post-electoral crisis, the administration of former President Gbagbo, which controls Radio Télévision Ivoirienne, a State-owned television network, has again launched a campaign involving xenophobic propaganda, ostracism according to nationality and calls for ethnic division and hatred.

40. This, added to numerous human rights violations, extortion and the paralysis of economic activity in the south of Côte d'Ivoire, has incited a large number of nationals of these countries, particularly those who could afford it, to leave Côte d'Ivoire. For example, the National Police of Burkina Faso informed the Group that, as of mid-January 2011, an average of 16,000 persons left Côte d'Ivoire for Burkina Faso every week. The Group notes that an estimated 3 million Burkinabé nationals live in Côte d'Ivoire and their return would have grave economic consequences for Burkina Faso. Civil conflict and ethnic clashes in Côte d'Ivoire are, therefore, closely followed by Burkinabé authorities and considered a national security issue of primary concern. Mali has similar concerns.

41. During the months of February and March 2011, the security situation worsened notably in the west of Côte d'Ivoire and in Abidjan, severely affecting the security of civilian populations. According to the Office of the United Nations High

Commissioner for Refugees, as at 3 March 2011, 72,000 Ivorians had sought refuge in Liberia; 70,000 internally displaced persons had moved into the north of Côte d'Ivoire (under the control of the Forces nouvelles), and a further 200,000 internally displaced persons had fled from several neighbourhoods in Abidjan. Mutual economic dependence, populations under menace of retaliation and an escalating internal conflict in Côte d'Ivoire have had a negative and dangerous spillover effect on peace and security in the region.

42. The reigniting of internal conflict in Côte d'Ivoire has already had an impact on neighbouring States and, by consequence, altered their relations with Ivorian parties. The Group is deeply concerned because the conflict has already reached a stage where some neighbouring countries, in efforts to protect their national interests, have lent assistance to parties in the conflict, including supplies of weapons and related materiel in violation of the arms embargo. The Group believes that, should hostilities gain in intensity and duration, their escalation into a regional conflict cannot be ruled out.

VII. Arms

43. Ongoing political instability has led parties in the north and south of Côte d'Ivoire to acquire arms, ammunition, related materiel and military assistance in violation of the sanctions regime. This period began in the prelude to the second round of presidential elections, held on 28 November 2010, and has since escalated in severity, the Group having observed an increasing number of confirmed and strongly suspected violations. These are described in the following sections and include weapon acquisitions; attempted acquisitions of weapons and related materiel; the entry of mercenary forces into the territory of Côte d'Ivoire; and the provision of technical military assistance by foreign entities.

A. Embargoed materiel destined for forces loyal to the former President

44. At the time of writing, the administration of former President Laurent Gbagbo is able to rely on the support of a relatively limited number of security forces. Since the second round of presidential elections, few regular army personnel (Forces armées nationales de Côte d'Ivoire, FANCI) have been deployed to suppress civil disturbance. The Group understands this is due to political divisions within FANCI, where some factions support the elected President of the Republic, and the ensuing lack of confidence, on the part of the former President, in the army's willingness and capacity to suppress civilian demonstrations or to defend against offensives by the Forces nouvelles.

45. As a consequence, the primary forces used to suppress civilian demonstrations have been elements within the national police and the gendarmerie, in addition to special units such as CECOS. In each case, these are forces that are led by, and have recruited from, sections of the population loyal to the former President. They comprise an estimated core of 5,000 to 6,000 personnel.

46. As discussed in the following sections, the shortage of "reliable" security forces has arguably led the former President's administration to seek to bolster

offensive and defensive capabilities through a number of means, including hiring foreign mercenary forces and the attempted acquisition or rehabilitation of military air assets.

1. Liberian mercenary forces in the territory of Côte d'Ivoire

47. The administration of former President Laurent Gbagbo has hired and deployed an estimated 4,500 foreign mercenaries in Côte d'Ivoire.[2] The Group considers this action to be in clear violation of paragraph 7 of resolution 1572 (2004), by which the Security Council decided that Member States shall prevent the direct or indirect provision of any assistance, advice or training related to military activities.

48. The majority of these mercenary forces originate primarily from the Nimba and Grand Gedeh counties of Liberia and are deployed mainly, although not exclusively, in the following locations in Côte d'Ivoire:[3]

(a) Abidjan (confirmed to have been deployed against the civilian population in the Abobo and Koumassi districts of Abidjan);

(b) San Pedro and environs;

(c) Yamoussoukro and environs;

(d) At strategic points along the former *zone de confiance*, including, but not limited to, Danané (since displaced by Force nouvelles military action), Duékoué, Daloa and Tiébissou.

49. Numerous reliable sources have also reported the presence of a number of small groups of foreign mercenaries from countries other than Liberia. In these cases, given the very small numbers reported, the Group believes that the mercenaries in question have provided technical assistance to forces loyal to the former President, including military training. The Group has confirmed reports of these personnel present in Tiébissou in January-February 2011.

50. Liberian mercenary forces arrived in Côte d'Ivoire during the period immediately prior to the second round of presidential elections (28 November 2010) and, according to reliable sources, continued to arrive in the country late in February 2011. Their points of entry include at least five primary land routes from eastern Liberia, which are situated adjacent to the towns of Bin-Houyé and Toulepleu (western Côte d'Ivoire).

51. In addition, a number of the Group's sources concur that mercenary forces arrived by sea to the ports of Abidjan and San Pedro. For example, the Group received multiple, mutually supportive reports that, on 12 December 2010, numerous English-speaking personnel disembarked from two vessels docked adjacent to Abidjan fish port. The personnel waited at the port until yellow, private security vehicles, in addition to police vehicles, collected them three days later.

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[2] This estimate is derived from the Group's own calculations, based on reports from various locations in Côte d'Ivoire, and is supported by Forces nouvelles estimates.

[3] Information confirmed by the Group's own observations, by serving personnel of the former defence and security forces of Côte d'Ivoire, by the Forces nouvelles and by civilian eyewitnesses in the locations concerned.

52. The Group also received two independent and credible reports that a Côte d'Ivoire-based private security company assisted in the transport of mercenary forces from the ports of Abidjan and San Pedro. The first report described the security company as "owned by a French national based in Abidjan". The second report described it as "one of the companies run by Lafont", which would suggest that the company was either Risk or Vision — two security companies owned and operated by Mr. Frédéric Lafont, a businessman based in Abidjan with a wide range of operations in Côte d'Ivoire, including Sophia Airlines (latterly Ivoire Airlines Business; see paras. 61-69 below). Of the two companies, Risk provides security at the port of Abidjan and operates yellow vehicles.

53. In all cases, the Group understands that Liberian mercenaries arrived in Côte d'Ivoire unarmed and wearing civilian attire. They were later transported to their current positions, provided with weapons and ammunition from former defence and security forces stocks and, in some cases, supplied with uniforms (police, gendarmerie and regular army). Several reports suggest that they have been paid in advance of specific operations. Estimates range from CFAF 500,000 to 1,000,000 (US$ 1,000-2,000) per operation. Eyewitnesses report that they discovered "large quantities of cash" on the corpses of three mercenaries killed during violence in Duékoué in mid-January 2011.

54. The Group calls on the Government of Liberia and the United Nations Mission in Liberia to take all necessary measures to apprehend suspected mercenaries who attempt to cross the country's eastern border into Côte d'Ivoire, or those who endeavour to depart from Liberian seaports. In this respect, the Group recommends enhanced monitoring of the Liberia-Côte d'Ivoire border region and the ports of south-eastern Liberia.

2. Use of foreign air assets for the movement of military personnel and equipment

55. On 18 December 2010 (circa 0900 GMT), two sources informed the Group that a blue- and white-coloured IAR-330 helicopter had delivered military personnel and equipment from Abidjan International Airport to the town of Dabou (approximately 45 km west of Abidjan). The aircraft may also have landed at the nearby town of Toupah. The only aircraft known by the Group to operate in Côte d'Ivoire that fits this description is a blue- and white-coloured IAR-330, registered D-HAXR,[4] which is operated by a private company, Helog A. G., from hangars adjacent to the military airbase in Abidjan.

56. Although the air traffic control agency (ASECNA) at Abidjan International Airport provided air traffic records for the month of December 2010, the records did not list the flight. The UNOCI Integrated Embargo Cell contacted a representative of Helog A. G. to clarify the matter, but was informed that the representative had been absent from the country at the time. The representative noted that Helog A. G. records show that there were several helicopter flights on 18 December 2010, but those records do not make reference to the transport of military personnel or equipment.

57. At 1530 GMT on 24 February 2011, an IAR-330 helicopter, registered D-HAXR and operated by Helog A. G., departed Abidjan International Airport. At 1745 GMT, members of the Group of Experts and the Integrated Embargo Cell

[4] The previous Group of Experts erroneously reported D-HAXR as D-HAXE.

observed the same helicopter from the roof of the United Nations headquarters building in Abidjan. The aircraft arrived from the direction of Abobo (overflying the Forêt de Banco national park) and landed at the Camp Gallieni military base, situated in the Plateau district of Abidjan.[5] The helicopter departed the base at 1800 GMT. The following day, 25 February 2011, the same helicopter again landed at, and departed from, Camp Gallieni at around 1330 GMT. The Group notes a number of issues of concern:

(a) The helicopter closely fits the description of an aircraft reportedly used to transport military personnel and equipment on 18 January 2011;[6]

(b) The aircraft made repeated visits to a military base on 24 and 25 February 2011;

(c) The 2010 Group of Experts uncovered financial transactions between the Ivorian Ministry of Defence and Helog A. G., dating from 2009 (see annex II);

(d) Helog A. G. did not reply to the letter from the 2010 Group of Experts, dated 30 March 2010, requesting clarification on the aforementioned transactions;

(e) The Group has received reliable reports that one of Helog A. G.'s pilots, while a foreign national, carries a card of the Ivorian domestic intelligence agency (Direction de la surveillance du territoire).

58. At a meeting on 19 February 2011, Helog A. G. informed the previous Group of Experts that its IAR-330 aircraft were used exclusively for civilian purposes, including the transport of dignitaries and the transport of materiel related to the petroleum industry. The Group questions this assertion and calls on Helog A. G. to clarify the nature of its operations in Côte d'Ivoire.

3. Surveillance of air shipments into Côte d'Ivoire

59. Security forces loyal to the former President continue to deny the Group and the UNOCI Integrated Embargo Cell entry into Abidjan International Airport, Abidjan seaport and other ports of entry in the south of the country. In response, the Group regularly monitors such sites through a variety of indirect means, including aerial surveillance and long-distance observation in unmarked vehicles, and has, on occasion, managed to gain limited access to sites for short periods of time (see below). Despite these measures, the Group's access remains extremely limited. As the following cases illustrate, although it may be able to observe suspicious activity, the Group is usually unable to verify the contents of shipments because security forces prevent entry into the port in question.

60. The Group also notes that UNOCI has not used all means at its disposal to implement its embargo-monitoring and interdiction mandate provided by paragraph 2 (g) of resolution 1739 (2007), specifically to inspect, as deemed necessary and

[5] On the morning of 24 February 2011, the Group of Experts received three independent reports that shots had been fired from a helicopter flying over the PK-18 area of the district of Abobo in Abidjan. The Group was unable to identify the helicopter from the reports and notes that the flight times do not correspond with those of the helicopter registered D-HAXR reported in paragraph 57.

[6] The UNOCI Integrated Embargo Cell also reports flights by Helog A. G. helicopters used to transport arms and related materiel to the interior of the country on 18, 28 and 31 December 2010. The Group has not been able to verify the reports.

without notice, the cargo of aircraft and of any transport vehicle using the ports, airports, airfields, military bases and border crossings of Côte d'Ivoire and to collect, as appropriate, arms and any related materiel brought into Côte d'Ivoire in violation of the measures imposed by paragraph 7 of resolution 1572 (2004).

(a) Reported Sophia Airlines shipments of weapons into Côte d'Ivoire

61. Early in 2011, the Group received reliable reports that an aircraft belonging to Sophia Airlines had transported a shipment of weapons and related materiel in violation of the sanctions regime.

62. Sophia Airlines now operates under the name Ivoire Airlines Business, although some of its aircraft still bear Sophia Airlines marking. (The company is hereinafter referred to as Sophia Airlines.)

63. The Group has not received additional, supporting reports.

64. It is important to note, however, that Sophia Airlines, and its owner, Mr. Frédéric Lafont, are subject to a number of additional investigations (see para. 52 above and paras. 65-69 below).

(b) Suspicious activity related to Sophia Airlines flights

65. In January 2011, Sophia Airlines made a number of flights that appear to have been in support of military operations of the transport of weapons and related materiel. The Group understands that Sophia Airlines is a Côte d'Ivoire-registered company. However, its owner, Mr. Frédéric Lafont, is a French national who holds bank accounts in Luxembourg, Monaco and Switzerland and has made several purchases of aircraft from companies in France and Morocco in the past two years.

66. The Group considers that Mr. Lafont's business activities depend on foreign-held finance and, for these reasons, suggests that assistance given to military operations, including the transport of weapons and related materiel within the territory of Côte d'Ivoire, may be considered within the scope of the sanctions regime.

67. The following paragraphs summarize an increasing body of evidence that suggests the involvement of Sophia Airlines in military-related activity in Côte d'Ivoire:

(a) On 10 December 2010, a Sophia Airlines aircraft, registered TU-TCV, made two flights from Abidjan to Daloa. In each case, the aircraft unloaded wooden cases (estimated dimensions 50x20x15 cm) in the presence of armed military personnel in Daloa. Sophia Airlines reported that those flights transported cash from Abidjan to San Pedro. The Group notes that Sophia Airlines previously transported funds for BCEAO. BCEAO informed the Integrated Embargo Cell that, during such transfers, cash is always bagged and never boxed.

(b) On 14 December 2010, security forces refused access to the cargo-handling area of Abidjan International Airport to a routine patrol by the UNOCI Integrated Embargo Cell. At around 1100 GMT, the patrol witnessed a Sophia Airlines aircraft attended by armed security forces and armoured vehicles that are usually used to transport cash and other valuable commodities. The patrol noted that the armoured vehicles contained large wooden boxes.

(c) Early in January 2011, sources placed close to the company reported that, in the first week of January 2011, Sophia Airlines requested that one of its pilots fly small groups of military personnel to Lomo-Nord (10-15 km north-east of Toumodi). The pilot refused to fly the aircraft and a second Sophia Airlines pilot accepted the mission. Air traffic control records do not list such a flight during the period concerned.

(d) On 10, 13, 14, 23 and 28 January 2011, two Sophia Airlines aircraft, registered TU-TCV and TU-TCS, made repeated flights from Daloa to Abidjan. Despite the presence of an armoured vehicle for cash transports, security forces later supervised the unloading of around 30 wooden boxes from each aircraft onto a flatbed truck (see figure I). The boxes were of plywood construction, with nailed metal edge reinforcements and bound in plastic, webbed tape. They appeared new and suggest either professional packing (of very high quality), or factory packaging. Security forces prevented United Nations police and United Nations security personnel from approaching. The Integrated Embargo Cell contacted Sophia Airlines, requesting the contents of the boxes. Sophia Airlines informed the Embargo Cell that the boxes contained cash and that the flights were organized to transfer cash on behalf of BCEAO, but did not provide supporting documentation. BCEAO again informed the Embargo Cell that Sophia Airlines usually ships its money transfers on the 20th of each month and that cash is never boxed.

Figure I
Unloading of boxes from Sophia Airlines flight in Daloa, 13 January 2011

Source: UNOCI.

68. The Group notes that explanations for the shipments provided by Sophia Airlines do not accord with accounts provided by BCEAO. It also notes that the dates of flights do not correspond to regular cash shipments on behalf of BCEAO and that the boxes shipped are unlikely to have contained cash. In the third case (early January 2011), the Group is convinced that Sophia Airlines transported military personnel and equipment to Lomo-Nord. In the remaining cases, the Group

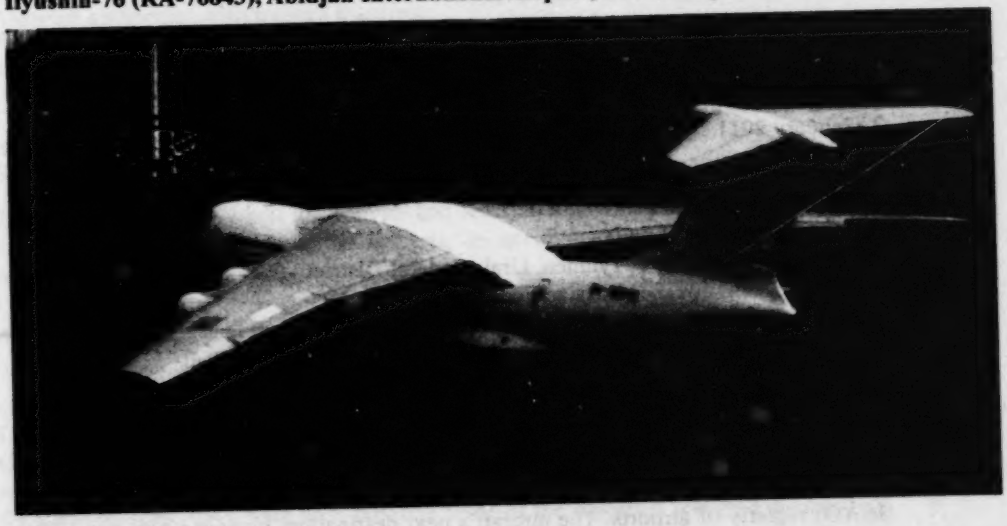
concludes that, on at least seven occasions, Sophia Airlines transported high-value or militarily sensitive cargo from Abidjan to Daloa. Military personnel attended the offloading of the cargo on each occasion and Sophia Airlines appears to have used the explanation of "regular cash transfers" to conceal this activity.

69. The Group recalls the involvement of Sophia Airlines and of its owner in a number of other cases described in this report. It calls on Member States and private companies to remain vigilant to the activities of Sophia Airlines/Ivoire Airlines Business, and to those of other enterprises related to Mr. Lafont, in relation to possible violations of the embargo on arms and related materiel, including the provision of direct or indirect foreign assistance to military activities in Côte d'Ivoire.

(c) Ilyushin-76 transport aircraft at Abidjan International Airport

70. At 0900 GMT on 21 January 2011, during an aerial surveillance mission, Impartial Forces photographed an Ilyushin-76TD aircraft stationed at the cargo terminal of Abidjan International Airport (see figure II). The aircraft bore the registration RA-76843 (Russian Federation) and the company logo Аэростарз (Airstars, also known as Aerostars and Aviastars), but had the traces of a United Nations logo marked on its tail.[7]

Figure II
Ilyushin-76 (RA-76843), Abidjan International Airport, 21 January 2011



Source: Impartial Forces.

[7] The Logistics Support Division of the Department of Field Support informed the Secretariat, on 4 March 2011, that aircraft IL-76, registration number RA-76843, was operating for the Departments of Peacekeeping Operations and Field Support during the period June 2007 to April 2009 under a long-term contract with UNMIS as a "shared" asset with UNAMID. The Division noted that, during its service with UNMIS/UNAMID, the aircraft was operated by the Russian company Abakan Avia, and that it was currently under the operational control of another Russian company, Aviastars.

71. Air traffic control statistics for the month of January did not record the landing, take-off, or any other details of the flight in question. Although it is unclear whether the aircraft unloaded cargo at the airport, the Group suspects it is possible, and indeed likely, that it did. For these reasons, the Group attempted to trace the flight history of the aircraft, in conjunction with independent aircraft experts. The results of this trace appear in table 1.

Table 1
Flight history of RA-76843 (incomplete), 20-23 January 2011

Date/time	*Action*	*Notes*
20 January 2011	*Departed*: Ufa Republic of Bashkortostan, Russian Federation	Flight number: ASE 9671. Filed a "ZZZZ" flight destination, which indicates an airport that is not ICAO listed. Aircraft granted overflight rights for Russian Federation and Algeria.
20 January 2011 +/- 1600 GMT	*Landed*: Oum El Bouaghi Airport North-eastern Algeria	ICAO airport code: DAOE. This is a military airbase.
21 January 2011 +/- 0730-0830 GMT	*Landed*: Abidjan International Airport	Aircraft was stationed next to Abidjan Airport cargo-handling facility.
21-22 January 2011	*Departed*: Abidjan International Airport	Aircraft departed after 0900 GMT on 21 January 2011 and before 1300 GMT on 22 January 2011.
23 January 2011	*Departed*: Mitiga Libyan Arab Jamahiriya	Flight number: ASE 9651.
23 January 2011	*Landed*: Tyumen, Urals Federal District Russian Federation	

Sources: Group of Experts, Impartial Forces, UNOCI Integrated Embargo Cell.
Note: The flight times do not accord with those listed in the overflight request (see annex III).

72. As indicated in table 1, the flight departed the Russian Federation on 20 January 2011, but its aircrew filed a "ZZZZ" code, which usually indicates that an aircraft's destination is not listed in the International Civil Aviation Organization (ICAO) registry of airports. The aircraft's next destination, however, was a military airbase located in Oum El Bouaghi, Algeria. While Oum El Bouaghi is a purely military facility, it has an ICAO code (DAOE). The Group was concerned that the aircrew may have attempted to conceal the flight's destination by submitting a ZZZZ code.

73. On 14 February 2011, the Group sent letters to the Permanent Missions to the United Nations of Algeria, the Libyan Arab Jamahiriya and the Russian Federation,

requesting clarification as to the nature of the flight and its cargo.[8] As at 10 March 2011, only Algeria had (very promptly) replied to the Group. Algeria's letter of 28 February 2011 stated that the aircraft had delivered military materiel for the armed forces of Algeria; had not presented its cargo manifest to Algerian authorities and that the aircraft had not loaded equipment or materiel in Oum El Bouaghi. Algeria also annexed the aircraft's overflight request form (*demande d'autorisation de survol*) to its letter (see annex III), which specifies that the aircraft carried 12 tons of aircraft spares for the Algerian Ministry of Defence and carried a crew of 10 persons, nearly double its normal strength.

74. The Group is concerned that a number of aspects related to this flight, including its cargo, destination and the circumstance of its flight and arrival in Abidjan, suggest a potential arms embargo violation:

(a) By filing a ZZZZ destination, the crew may have attempted to conceal its destination upon departure from the Russian Federation (this could, of course, be attributable to error or idleness);

(b) There are no air traffic control or freight handling records that list the aircraft as having landed, deposited cargo, or departed from Abidjan International Airport in the month of January 2011;

(c) The aircraft carried 12 tons of military-related materiel to Algeria, which may suggest that the remaining 33 tons (approximately) of its maximum payload could have consisted of military materiel; the aircrew reportedly did not supply Algerian authorities with a cargo manifest;

(d) The fact that the cargo contained aeronautical parts should be considered worthy of attention, due to repeated efforts by forces loyal to the former President of Côte d'Ivoire to obtain parts and technical assistance for the rehabilitation of its military air assets since the imposition of the arms embargo (see paras. 95-104 below).

75. The Group calls upon the Libyan and Russian authorities to help clarify this case and to assist the Group of Experts, in accordance with paragraph 15 of resolution 1946 (2010).

(d) Attempted deliveries of military materiel to Yamoussoukro Airport

76. For five weeks preceding Saturday, 26 February 2011, the Group learned of exchanges between elements within the administration of the former President of Côte d'Ivoire and foreign-based arms brokers. This information was provided to the Group under conditions of confidentiality and the Group has, therefore, decided to withhold specific information until concluding its investigations. Additionally, and for these reasons, the Group does not date some of the reports it received during the period concerned.

77. Towards the end of January 2011, sources in Côte d'Ivoire informed the Group of ongoing negotiations between the former President's Economic Affairs Counsellor, Mr. Aubert Zohoré, and Mr. Mikhaïl Kapilov/Kapilou of

[8] UNOCI reported the presence at Abidjan airport on 21 January 2011 of the IL-76 aircraft RA-76843 in its January 2011 embargo monitoring report (para. 6), which was made available to the Group of Experts and conveyed to members of the sanctions Committee on 25 February 2011.

Belspetsveshtechnika (BSVT), a Belarusian company that supplied the Government of Côte d'Ivoire with Mi-24 helicopters in 2003 (see S/2005/699, paras. 9-11 and 119-123; and S/2006/735, paras. 77-82).

78. Additional sources informed the Group that a French national, Mr. Robert Montoya of R. M. Holdings, was in Belarus (he is usually based in Togo) to discuss a deal involving aeronautic materiel and possibly three Mi-24 helicopters. It is important to note that Mr. Montoya and Mr. Kapilov/Kapilou jointly organized the 2003 shipment of air assets to Côte d'Ivoire and have been present in Côte d'Ivoire on numerous occasions in connection with foreign technical assistance related to Mi-24 helicopters (see S/2005/699, paras. 84-123; S/2006/204, para. 52; S/2006/735, paras. 77-82; S/2006/964, paras. 22-31; and S/2010/179, para. 107).

79. The Group was unable to confirm the exact type of materiel under discussion, but suspected that it might involve the supply of military air assets for three reasons: (1) the past involvement of Mr. Montoya and Mr. Kapilov/Kapilou in supplying military air assets to Côte d'Ivoire; (2) the growing threat of a Forces nouvelles offensive[9] and the positive impact that the acquisition of air assets might offer to forces loyal to the former President in such a scenario; and (3) the role of BSVT, with its history of supplying military aircraft to Côte d'Ivoire.

80. On 17 February 2011, the Group learned that security forces loyal to the former President had contacted a private company in Abidjan to deliver one 7-ton "K-loader" to Yamoussoukro Airport. A K-loader is a piece of machinery with a flat, rising platform that is specifically designed to unload cargoes from aircraft. Security forces insisted on removing all commercial logos from the K-loader, and from the vehicle transporting it, and demanded that the equipment remain concealed in a garage during the night of 17 February 2011. On 18 February 2011, the vehicle departed for Yamoussoukro and arrived later that day. It was reported to be "under a hangar, guarded by military personnel" on the night of 18 February 2011.

81. The Group was immediately suspicious of this development because, since December 2010, the former President's administration had declared the airport closed, evicted UNOCI ground staff from the area, reportedly blocked the runway with large pieces of concrete and tyres and deployed security forces to prevent access by UNOCI. The Group made enquiries and discovered, however, that the airport's civilian personnel, including control tower staff, had been ordered to remain at work. The Group surmised that the airport was either operational and under the control of security forces, or could be made so at short notice. The request for a K-loader was, therefore, a plausible indicator of an impending delivery of military-related air cargo.

82. On 26 February 2011, reliable sources informed the Group and the UNOCI Integrated Embargo Cell that a delivery of military materiel originating from Minsk was scheduled to arrive at Yamoussoukro Airport in three shipments on the nights of 27 and 28 February 2011. The Group took the following measures:

(a) Made contact with its civilian sources working in and around Yamoussoukro Airport to request immediate notification in the event of unusual activity at the airport or the landing of an aircraft;

[9] The Group informed the sanctions Committee of growing signs of a Forces nouvelles offensive on 2 February 2011. It wrote again to the Committee on 26 February 2011, to inform it that an offensive was under way in the west of Côte d'Ivoire.

(b) Contacted aviation experts and requested real-time updates of any transport aircraft departing Minsk (and Europe more generally) in the direction of West Africa during the period concerned;

(c) Made immediate preparations for travel by United Nations helicopter to Yamoussoukro (effected on the morning of 27 February).

83. The Group was doubtful that UNOCI would agree to deploy the necessary forces to intercept a shipment of military materiel at Yamoussoukro Airport. It, therefore, informed the sanctions Committee of its findings on 26 February 2011, in the hope that high-level diplomatic pressure might dissuade the departure or arrival of the reported shipment.

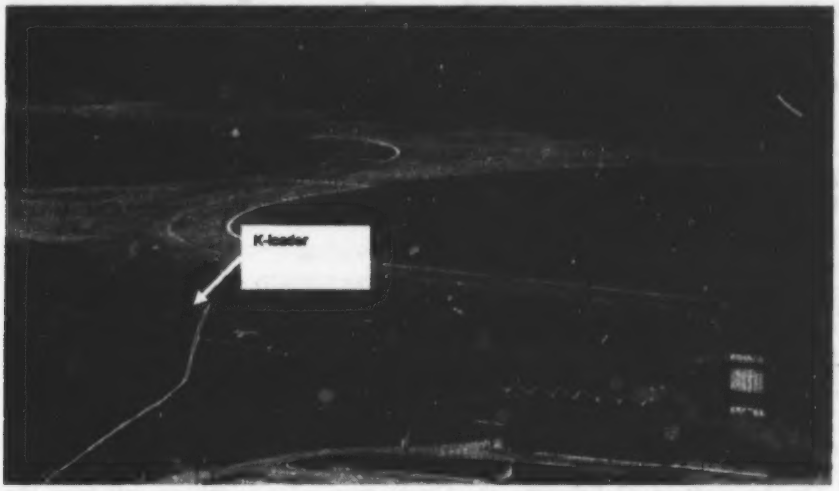
84. The Group's doubts regarding the willingness/capacity of UNOCI to intercept a shipment were confirmed upon arrival in Yamoussoukro. United Nations security and UNOCI military officers informed the Group that they did not have the necessary forces in place to approach the airport with a view to monitoring or interdicting an illicit cargo, owing to fact that the single road to the airport was blocked in several places by units of the security forces. The Group continued to monitor the situation through contact with its civilian sources at the airport.

85. On the night of 27 February, the Group received a telephone call from the UNOCI Integrated Embargo Cell, indicating that UNOCI had reported to the Department of Peacekeeping Operations that an aircraft had landed at Yamoussoukro at 2315 GMT on 27 February 2011. This report was erroneous and resulted from errors introduced within the UNOCI chain of command. However, the Group received successive telephone calls requesting that it clarify the UNOCI report. The Group responded that none of its contacts at the airport had reported an aircraft having landed, that activity at the airport was reportedly normal, but that it could not make visual confirmation owing to denied access to the airport. The potential gravity of the situation prompted the Coordinator of the Group and one member of the Integrated Embargo Cell to attempt a visit to the airport on 28 February 2011. United Nations security explained that it could not provide an escort owing to the security situation and threat to United Nations personnel and advised the Group not to travel.

86. On reaching the crest of a hill approximately 1,000 metres from the airport, the Group visually confirmed that no aircraft was present on the tarmac and turned the vehicle. During the manoeuvre a mobile security patrol departed from the western side of the airport and opened fire. The Group drove fast in the direction of Yamoussoukro town and was pursued by the vehicle, from which security force personnel continued to fire shots until the United Nations vehicle disappeared from view.

87. The Group's sources in Abidjan reported that, on 3 March 2011, security forces loyal to the former President contacted the company responsible for supplying the K-loader and ordered the immediate removal of the machine to Abidjan.

Figure III
Position of K-loader at Yamoussoukro Airport, 1 March 2011 (1515 GMT)



Source: Group of Experts on Côte d'Ivoire.

88. The Group draws several conclusions from these events. Arguably, the most important is that, although no aircraft landed during the period concerned (27 February-3 March 2011),[10] this does not necessarily mean that the Group's sources were incorrect. The Group notes three possible interpretations of events:

(a) *Information concerning an imminent shipment to Yamoussoukro was incorrect*. The Group notes several indicators that suggest otherwise. First, the presence of the K-loader, and the circumstances of its arrival and departure, suggest that security forces awaited the arrival of an air cargo between 18 February and 3 March 2011. On 1 March 2011, the K-loader was stationed on the tarmac, rather than "under a hangar" as reported on 18 February 2011 (see figure III). Second, rather than being blocked with pieces of concrete and tyres, the Group observed that the runway had been blocked with movable objects, including wheeled air stairs (see annex IV). Third, the extreme state of readiness of the security forces (and their willingness to open fire immediately on a marked United Nations vehicle) suggests an attempt to conceal activities at the airport.

(b) *The shipment occurred before the Group was informed of the possibility*. Given that the K-loader was in place at the airport on 18 February 2011, and that the Group was informed of an imminent shipment on 26 February 2011, the possibility of an aircraft having landed and deposited cargo during this 7-day period cannot be ruled out. That said, however, neither did the Group's contacts at Yamoussoukro Airport report such an event, nor did the local population or UNOCI personnel, who may have seen or heard an aircraft land or take off.

[10] The Group also conducted a helicopter reconnaissance in conjunction with the UNOCI Integrated Embargo Cell and United Nations military observers on the afternoon of 1 March 2011.

(c) *The shipment was not delivered because the aircraft was/were diverted.* The Group's aviation contacts, which monitored flights out of European airspace during the period from 26 February to 1 March 2011, did not report any relevant flights on a direct course to Côte d'Ivoire or environs. However, the Group was also informed that a heavily laden aircraft travelling from Minsk to Yamoussoukro would, at its destination, probably be at the limit of its range. For these reasons, the aircraft could have stopped over at an intermediary destination. It is also plausible that the shipment had already been delivered to a third, possibly regional, country well in advance of final shipment to Côte d'Ivoire. In this case, the shipment would not have been diverted while on route, but simply remained at the intermediary destination awaiting more favourable circumstances for delivery. The Group notes that either its confidential referral of the matter to the Committee on 26 February 2011, or the Secretary-General's public statement, which appeared on the morning of 28 February 2011,[11] could have prompted the diversion/suspension of the shipment.

89. The Group maintains that, of these alternative narratives, (a) is unlikely, (b) remains plausible and (c) is very likely. It continues to investigate all aspects of the case.

4. Rehabilitation of military air assets and associated issues

90. The condition of military air assets in service with forces loyal to the former President appears to have deteriorated since 2010, and all assets are currently (15 March 2011) grounded because of reported technical failures. The Group notes, however, that in 2010 the former Government of Côte d'Ivoire rehabilitated its IAR-330 helicopter and attempted to rehabilitate its one Mi-24 helicopter with foreign technical assistance and the probable acquisition of spare parts, in violation of the sanctions regime. As is noted in the following sections, while the IAR-330 appears to be grounded for technical faults, the Group believes that activities may again be under way to rehabilitate the Mi-24 helicopter.

(a) Rehabilitation of the IAR-330 helicopter

91. On 21 June 2010, the Group learned that an IAR-330 helicopter, registered TU-VHM, operated by the former Forces aériennes de Côte d'Ivoire, had performed a stationary flight of approximately 20 minutes duration. The aircraft was later confirmed to be in flying condition on 3 August 2010.

92. In December 2010 and January 2011, the aircraft made numerous flights, including to and from the Camp Gallieni military base, situated in the Plateau district of Abidjan. The aircraft has since (circa February 2011) remained grounded in Daloa, reportedly because of technical problems.

93. Given that the helicopter had last flown on 14 October 2008, its rehabilitation in 2010 would have required spare parts and competent technicians to restore it to flying condition. The Ivorian Air Force clearly has technicians capable of servicing the helicopter, but has stated that the embargo prevents the import of spare parts (see S/2009/188, para. 30).

[11] Available from www.un.org/News/Press/docs/2011/sgsm13422.doc.htm.

94. While the Group could not find any evidence that the Ivorian Air Force had imported spare parts for the aircraft's rehabilitation, it cannot exclude the possibility of embargo violations in the import of spare parts.

(b) Rehabilitation of the Mi-24 helicopter

95. Between 30 March and 1 September 2010, the Ivorian Air Force conducted a series of ground engine tests of the Mi-24 helicopter registered TU-VHO. These tests culminated in a stationary flight (see figure IV) on 1 September 2010. Since that date, the Group has not received reports of the aircraft having flown.

Figure IV
Mi-24 in stationary flight, Abidjan, 1 September 2010

Source: 2010 Group of Experts on Côte d'Ivoire.

96. Given that previous Mi-24 flights occurred in October 2006, the aircraft's rehabilitation has certainly necessitated the replacement of spare parts, notably perishable items, such as seals. The Group firmly believes, therefore, that the Ivorian Air Force has imported spare parts in breach of the embargo.

97. In addition, between March and June 2010, two or three foreign technicians made repairs to the helicopter (sighted by the 2010 Group of Experts on 19 March 2010, reported by UNOCI on 18 May 2010 and reported by sources at the airbase on 9 June 2010).

98. At the time, the 2010 Group of Experts was unable to identify the foreign technicians. Activity appeared to cease at the Mi-24 hangar and the sliding doors of the hangar, which are usually open, have reportedly remained closed since 27 July 2010. Several reports indicate that the aircraft is grounded because of unspecified "hydraulic faults".

99. In 2011, the Group learned that the repairs to the helicopter made in 2010 had been supervised by a Ukrainian national, Mr. Feodosiy Karlovskyy/Karlovskiy. Mr. Karlovskyy is believed to work for, or with, Mr. Mikhail Kapilov of the Belarusian company BSVT (see paras. 77-79 above). As noted in the reports of previous Groups of Experts (see, for example, S/2006/964, paras. 22-31), Mr. Karlovskyy headed a group of technicians responsible for repairs to the Mi-24 helicopter, in violation of the sanctions regime, between June 2003 and August

2005, and possibly later. This group of technicians appeared to have been working under contract for BSVT, which was paid, on behalf of the then Government of Côte d'Ivoire, by Mr. Robert Montoya's company, R. M. Holdings.

100. The Group notes that the reappearance of Mr. Karlovskyy in 2010, combined with the reported involvement of Mr. Montoya and Mr. Kapilov in the suspected arms shipment described in paragraphs 77 to 79 above, suggests that the same military assistance network involving BSVT, R. M. Holdings and the Government of Côte d'Ivoire may have been reactivated. In this regard, the Group also notes Mr. Montoya's repeated visits to Côte d'Ivoire in 2010, including a publicly reported visit in February 2010, on which he accompanied a delegation of Belarusian Government ministers.

101. In February 2011, the Group received unconfirmed reports that seven persons, "speaking a language like Russian", had taken lodgings in the Zone 4 district of Abidjan, with the assistance of Mr. Frédéric Lafont. Mr. Lafont has close business relations with Mr. Montoya, including reportedly shared financial interests in Ivoire Airlines Business (formerly Sophia Airlines) and the Vision private security company, based in Abidjan. Mr. Lafont and Mr. Montoya are also co-owners of Vision Logistique et Conseil, Togo, and former co-owners of the private security company SAS, Togo (Mr. Montoya having sold his share to Mr. Lafont in 2008).

102. The Group believes that the reported 7 persons may be connected with 10 persons who landed at Lomé International Airport in January 2011 from Belarus and were met by Mr. Montoya. Confidential sources report that the 10 persons did not leave Togo by air and have not been sighted since.

103. The Group received reports from civilians working at Abidjan airbase that, on 3 March 2011, a 4-engine transport aircraft (described as Antonov or Ilyushin, but no registration provided) parked at the Abidjan military airbase. Later that day, five Caucasian persons entered the hangar housing the Mi-24 registered TU-VHO. Those individuals were reported to have departed Côte d'Ivoire.

104. The Group urges UNOCI and the Impartial Forces to remain vigilant to any activity around the Mi-24 helicopter TU-VHO. It also calls on Member States to remain vigilant to attempts by Mr. Frédéric Lafont, Mr. Mikhaïl Kapilov/Kapilou, Mr. Feodosiy Karlovskyy/Karlovskiy, Mr. Robert Montoya or the Belspetsveshtechnika (BSVT) Company, to violate the sanctions regime by directly or indirectly supplying military air assets, related materiel and technical assistance to Côte d'Ivoire.

B. Weapons, ammunition and related materiel destined for the Forces nouvelles

105. On 22 February 2011, Forces nouvelles units operating from the town of Man launched offensive operations in western Côte d'Ivoire. The speed of advance, including the rapid capture of the towns of Danané, Toulepleu, Bloléquin and Guiglo (extent of advance at the time of this report's submission on 17 March 2011) suggest that the weapons, ammunition and equipment available to the Forces nouvelles have improved substantially in quantity and quality in advance of weapons known to previous Groups of Experts as late as September 2010.

106. Since 2009, successive Groups of Experts have reported on weapons and ammunition entering northern Côte d'Ivoire from the territory of Burkina Faso (see, for example, S/2009/521, paras. 145-151). Since the second round of the Ivorian presidential elections, on 28 November 2010, the Group's sources have provided numerous, compatible reports that such transfers have escalated substantially. The following sections present the available evidence for these transfers, in addition to the findings of investigations that reinforce work begun by the 2009 and 2010 Groups of Experts on Côte d'Ivoire.

1. Imports of weapons and ammunition and military assistance

107. Numerous independent and reliable sources, including elements within the Forces nouvelles, informed the Group of large quantities of weapons and ammunition arriving from the territory of Burkina Faso. These transfers reportedly began early in January 2011 (some sources note late December 2010) and have continued in subsequent months in parallel with the intensive training of Forces nouvelles units in various locations.[12] The Group's sources are specific and concur that heavily laden, covered military trucks have been used to transfer weapons and ammunition from the border with Burkina Faso (from Laleraba to Korhogo) and then further south. These transfers are reported to have occurred primarily at night. Some sources also report that additional weapons and ammunition have entered from the territory of Mali (via the Pogo route into Côte d'Ivoire).

108. Additional sources also report sightings of numerous heavy military trucks on the roads, particularly near Korhogo and Ouangolodougou — including the Group, which sighted one, albeit distant, military convoy on the Pogo-Ouangolodougou road on 2 February 2011. It is important to note that successive Groups of Experts have never sighted purpose-built military trucks in northern Côte d'Ivoire and that, until 2011, Forces nouvelles units have always deployed civilian vehicles, such as pick-ups, usually in a poor state of repair and painted a variety of non-military colours.

109. The Group concludes that the military trucks in question have either been provided to the Forces nouvelles in the past two to three months, or indicate assistance provided to the Forces nouvelles by foreign military forces operating in the territory of Côte d'Ivoire. In this latter respect, the Group and the UNOCI Integrated Embargo Cell each received reliable and independent reports, including from Forces nouvelles personnel, of Burkinabé troops operating in northern Côte d'Ivoire. These reports did not indicate the numbers and functions of the troops concerned and it is important to stress that the Group was not, itself, able to confirm their presence visually.

110. The Group notes that it is difficult to conceal a large-scale military build-up and believes that the aforementioned reports, because of their profusion and concurrence, are likely to be accurate. The Group also notes several statements made by Forces nouvelles commanders, and members of the elected President of Côte d'Ivoire's Cabinet, that lend significant credibility to these reports.

111. For example, in a meeting on 25 January 2011, the Forces nouvelles Chief of Staff, General Bakayoko, informed the Group that the Forces nouvelles, if required

[12] The Forces nouvelles conducted large-scale, mixed-unit exercises, including live fire, in various locations, notably in Dabakala, during the months of January and February 2011.

to launch military operations (since launched), would receive assistance from northern neighbours, including Burkina Faso. Conversations between members of the UNOCI Integrated Embargo Cell and Forces nouvelles personnel during a visit to the north from 7 to 11 February 2011 indicated that weapons had been provided by Burkina Faso and also reported the presence of large numbers of Burkinabé forces.[13] Finally, during a meeting on 1 March 2011, the Interim Minister of Finance, Mr. Patrick Achi, informed the Group that the Forces nouvelles received bilateral military aid from Burkina Faso, Nigeria and Senegal.

112. At a meeting held in Ouagadougou on 11 March 2011, the Group asked representatives of Burkina Faso whether they could confirm reports of military assistance, including transfers of weapons, provided by Burkina Faso. The representatives did not reply directly to the Group's question, but stated that any action taken by Burkina Faso would be within the framework of initiatives taken by ECOWAS.

2. Physical evidence of arms transfers

113. The following sections of the report are based on investigations initiated by the 2009 and 2010 Groups of Experts. It is important to stress that, while this Group of Experts has witnessed larger numbers of weapons in circulation with Forces nouvelles units in the period January-March 2011 than observed in 2009-2010, it has been unable to record the necessary information, notably serial numbers, to trace their origins.

114. The cases presented below, however, provide firm evidence of existing transfers of weapons and ammunition from the territory of Burkina Faso to the Forces nouvelles, which indicate a pre-existing supply of military materiel before transfers reportedly escalated early in 2011.

(a) Kalashnikov-pattern assault rifles

115. Previous Groups of Experts identified numerous Forces nouvelles assault rifles whose serial numbers had been removed, in identical ways, by grinding. Groups concluded (see, for example, S/2009/521, paras. 127-134) that the serial numbers had been removed to conceal the origins of the weapons (i.e., the party that had provided the weapons to the Forces nouvelles).

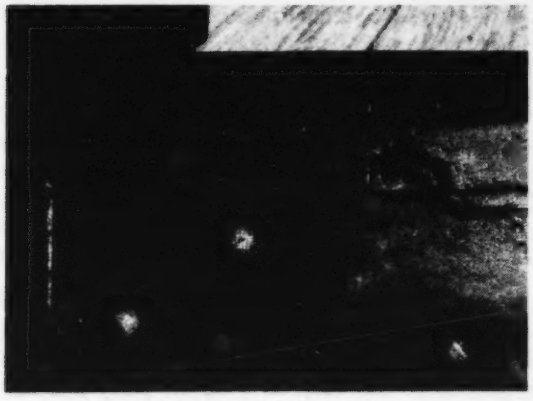
116. Moreover, because the serial numbers had been removed so systematically, and in an identical fashion, Groups of Experts surmised that the weapons had been supplied by a Member State. Groups noted that, if the weapons had been acquired piecemeal from different sources on the illicit market, (a) there would be little reason to remove serial numbers and (b) even if this were the case, the serial numbers would not have been removed so systematically and in identical ways. The systematic removal of serial numbers by a Member State would, by contrast, prevent UNOCI or successive Groups of Experts from tracing weapons back to manufacturers, identifying to which Member State manufacturers had initially transferred the weapons and, subsequently, prevent UNOCI or successive Groups from identifying the party responsible for supplying them to the Forces nouvelles.

[13] "... l'arrivée massive de troupes en provenance du Burkina Faso".

117. The Group of Experts has been fortunate to discover a number of weapons whose serial numbers either remained intact (Chinese Type 56: see figure V), or that were of a type (Polish AKMS: see figure VI) not in service with the defence and security forces, or present in Côte d'Ivoire, before the 2004 arms embargo. In the first instance, the Group attempted to trace the weapons with serial numbers through manufacturers' records. In the second instance, although the weapons' serial numbers were missing, the Group contacted manufacturers in an effort to determine to which regional countries they had sold or transferred large quantities of the models in question.

118. The 2010 Group of Experts conveyed letters to the Permanent Missions of China (5 March 2010) and Poland (29 March 2010) to request sales information and asked, specifically, to which entities they had sold or transferred weapons of these types. In its letters, the Group included close-up photographs of the weapons concerned and was fortunate to discover eight Type 56 assault rifles whose serial numbers remained either completely or partially intact.

Figure V
Markings on a Chinese Type 56 assault rifle (serial number intact), northern Côte d'Ivoire, late 2010



Source: Group of Experts on Côte d'Ivoire.

119. In its response to the 2010 Group, on 7 July 2010, China replied: "Among the eight pictured weapons in the above-mentioned letter, two of them bear incomplete markings, thus impossible for identification. As for the other six weapons, China sold them to a third country in 1990s through normal military trading channels. Since they were sold a long time ago, further investigation is extremely difficult. Until now there is no more information to provide."

120. On 23 August 2010, the Group replied to the Permanent Mission of China, stating that it required the name of the "third country" to pursue investigations into the origin of the weapons concerned. The Permanent Mission of China replied on 14 September 2010 that it had provided all available information to the Group in its response of 7 July 2010 and that no further information could be provided.

121. In the case of Polish AKMS-pattern weapons, the Group was not in a position to establish the origins of a specific weapon because it had not found intact serial

numbers (see figure VI). It sought, rather, to identify sources of AKMS-pattern weapons near the Forces nouvelles-controlled north of Côte d'Ivoire. For these reasons, the Group enquired whether Poland had sold or transferred weapons to any "neighbouring country or nearby State".

Figure VI
Polish AKMS-pattern assault rifle (serial number removed) northern Côte d'Ivoire, late 2010

Source: Group of Experts on Côte d'Ivoire.

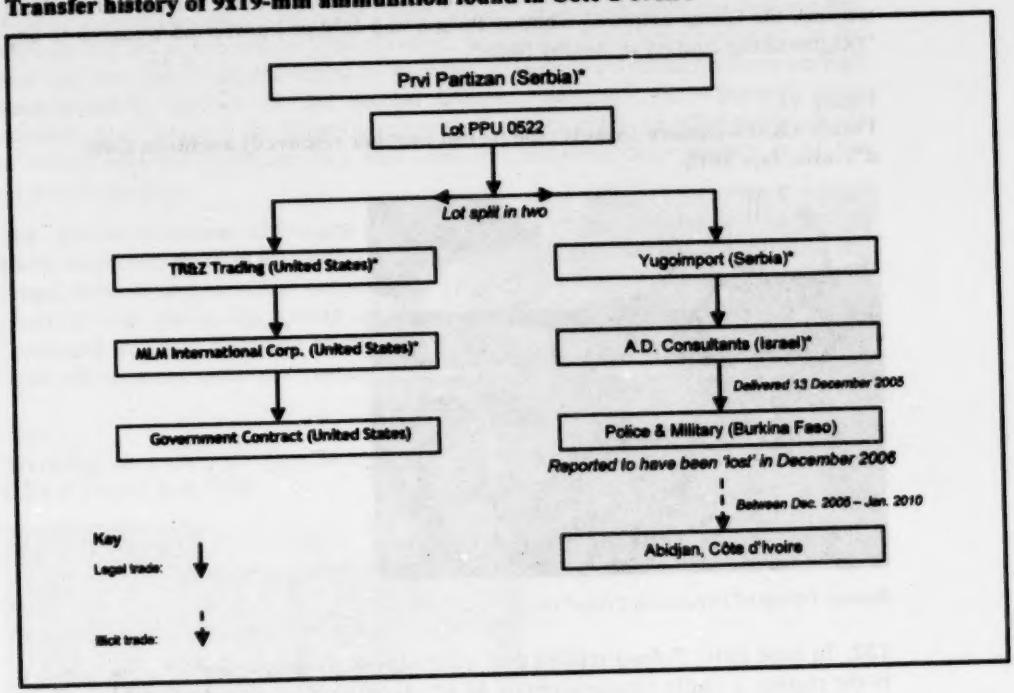
122. In June 2010, Poland replied that it had supplied such weapons to one country in the region: a single consignment of AKMS assault rifles to Burkina Faso in 1996. Poland was unable to provide any further information because of incomplete records.

(b) Ammunition originating from the security forces of Burkina Faso

123. In January 2010, the Group discovered several thousand 9x19-mm Parabellum cartridges, manufactured by Prvi Partizan of Serbia, in use by civilians in Abidjan. As the following sections detail, this ammunition entered Côte d'Ivoire from the territory of Burkina Faso. On 25 January 2010, the Group requested Prvi Partizan to provide information on the party to which it sold the ammunition. The Group included in its request the lot numbers of the ammunition, which manufacturers use to identify particular production runs (lots) of cartridges and their components.

124. Prvi Partizan replied, on 10 February 2010, that the lot in question had been manufactured in November 2005, indicating that the ammunition had been manufactured (and therefore transferred to Côte d'Ivoire) after the arms embargo was imposed by resolution 1572 (2004). The company informed the Group that it had legally transferred the lot (number PPU 0522) to two different parties: Yugoimport (Serbia) and TR&Z (United States of America), in 2005 and 2006 respectively, hence splitting the lot (see figure VII). After having contacted all companies listed in figure VII, the Group of Experts learned that A. D. Consultants (Israel) had legally transferred Yugoimport's part of the lot, totalling 350,000 cartridges, to Burkina Faso on 13 December 2005.

Figure VII
Transfer history of 9x19-mm ammunition found in Côte d'Ivoire



Source: Group of Experts on Côte d'Ivoire.

* The Group acknowledges the accurate record-keeping of these companies and notes the positive impact that their prompt responses had on its enquiries.

125. On 1 June 2010, the Group wrote to the Government of Burkina Faso, informing it that it had discovered ammunition in Côte d'Ivoire used by the Burkinabé police and military and providing details of the consignments' end-user certificate numbers.

126. The Government of Burkina Faso replied, on 16 June 2010, that "some" 9x19-mm ammunition had been lost during infighting among the military and police, and in military mutinies during December 2006. It also provided a list of weapons and ammunition reported lost in these disturbances. Burkina Faso concluded that the porosity of borders, coupled with the increasing phenomenon of banditry, could have allowed the circulation of such materiel outside the national territory.[14]

127. The Group maintains that the ammunition entered northern Côte d'Ivoire from the territory of Burkina Faso. It is unclear how the ammunition left Burkina Faso, and the Group had hoped that the Burkinabé authorities might be able to clarify this. Following careful analysis of Burkina Faso letter of 16 June 2010, however, the Group needs further explanation for the transfers.

[14] Il convient de rappeler que la porosité des frontières, doublée de l'accroissement du phénomène du banditisme, ont pu permettre la circulation desdits matériels hors du territoire national.

128. First, in its reply of 16 June 2010, Burkina Faso refers to "some" ammunition having been lost[15] (*des munitions 9x9* [sic] *ont été perdues*), but, in this context, does not refer explicitly to the ammunition referenced in the Group's letter of 1 June 2010. Second, the list of lost ammunition provided by Burkina Faso does not specify ammunition lot numbers. This raises the question why, if the Burkinabé authorities were certain that the "lost" ammunition was one and same as lot PPU 0522, they did not supply the Group with the evidence from which they drew this conclusion. In this connection, on 6 November 2007, in response to a request from a previous Group of Experts for a list detailing any lost or stolen weapons and ammunition reported by the defence and security of Burkina Faso, the Permanent Mission of Burkina Faso responded by supplying such a list. The Group notes, however, that the losses of weapons/ammunition in 2006, which were reported to the Group in 2010, did not appear in the 2007 reply of the Burkinabé authorities.

3. Summary of findings on arms and ammunition imports

129. The cases presented above, and the reports supplied to the Group in the early months of 2011, suggest that Burkina Faso has played an increasingly important role in providing military assistance to the Forces nouvelles. Physical evidence and key informant reports support this observation:

(a) *Physical evidence*. Although the exact circumstances of its transfer remain unclear, the transfer of ammunition documented above constitutes a documented violation of the arms embargo. It is important to note that previous Groups of Experts have also presented supporting evidence of ammunition supply from the territory of Burkina Faso (see, in particular, S/2009/521, paras. 145-151).

(b) *Physical evidence*. In the light of Poland's response to the Group, Burkina Faso is the probable (although not proven) origin of the AKMS-pattern assault rifles documented in above. The Group notes that the serial numbers of most Chinese Type 56 assault rifles in service with the Forces nouvelles in 2009-2010 have been removed in identical fashion to the Polish models, suggesting the same source. However, China's responses to the Group's letters were inconclusive.

(c) *Key informant reports*. In 2009 and 2010, Groups of Experts received intermittent, albeit credible reports, of arms and ammunition transfers from the territory of Burkina Faso to the Forces nouvelles (see, in particular, S/2009/521, paras. 145-151, and S/2010/179, para. 34).

(d) *Key informant reports*. In 2011, reports of transfers of weapons, related materiel, and military assistance from Burkina Faso were no longer intermittent but sustained and numerous, in marked contrast to the 2009-2010 period. Those reports originate from a wide range of sources, including the Forces nouvelles and Ministers in the current President's Cabinet. It is also important to note that the UNOCI Integrated Embargo Cell and other UNOCI sources, including military personnel, reported nearly identical information.

130. The Group concludes that, in contrast to previous years, the supply of arms and related materiel to the Forces nouvelles appears to have been relatively overt in the past two to three months. The Group maintains that this is a result of perceived urgency to launch military operations on the part of the Forces nouvelles and

[15] "... des munitions 9x9 [sic] ont été perdues".

supporting countries, particularly given the failure of successive diplomatic initiatives to resolve the crisis. As noted in paragraph 111 above, Burkina Faso is not the only country implicated in the supply of arms, related materiel and military assistance to the Forces nouvelles, although the evidence presented in this report suggests that, potentially because of its geographic location, it is the primary conduit for such materiel.

131. The Forces nouvelles had been preparing extensively for an offensive (reported by the Group to the sanctions Committee on 2 February 2011), which they launched on 24 February 2011. Given previous Groups' observations of Forces nouvelles weapons and ammunition, the Group maintains that the Forces nouvelles would have encountered difficulty sustaining such an offensive without substantially re-equipping with arms and related materiel.

132. The Group notes that, regardless of the political context in Côte d'Ivoire, supplies of weapons, ammunition, military vehicles or other forms of military assistance into the territory of Côte d'Ivoire are clear violations of the sanctions regime. It calls on Member States in the region to halt any such supplies with immediate effect.

VIII. Finance

133. The crisis in Côte d'Ivoire released a series of fast-changing economic events with a direct impact on finance-related aspects of the sanctions regime in both the north and south of the country.

134. Following the second round of Presidential elections on 28 November 2010, the country's financial system, including the Central Bank of West African States, private banks, and the trade and fiscal sectors of the Ivorian economy, has deteriorated to the verge of collapse. This is a consequence of the unstable security situation (post-electoral crisis) and of measures imposed by the European Commission, international organizations and President Ouattara in efforts to encourage the exit of former President Laurent Gbagbo's administration.

135. In the meantime, the former President's administration has launched desperate manoeuvres to obtain the necessary financial means to allow it to remain in power, including funds required to pay the salaries of civil servants, loyal military forces, and mercenaries (see paras. 47-54 above). On 25 January 2011, forces loyal to the former President forcibly entered Ivorian branches of BCEAO, removing around CFAF 200 billion (around $400 million).

136. In the north of the country, during the month of February 2011, the Forces nouvelles experienced financial shortages due to a dramatic reduction in all forms of trade, particularly cocoa, and the resulting impact this has had on revenues obtained from central taxation by the Forces nouvelles central treasury, *La Centrale*. For instance, during its field investigations, the Group of Experts noted an extreme reduction in the volume of commerce crossing Côte d'Ivoire's northern borders with Burkina Faso and Mali. This situation has compelled the Forces nouvelles to increase taxes at all road checkpoints across the north, in an attempt to reduce the impact of the lost revenues (see paras. 203-208 below).

137. Pursuant to paragraph 7 (b) of resolution 1727 (2006), by which the Security Council mandated the Group of Experts to gather and analyse all relevant

information in Côte d'Ivoire and elsewhere ... on the sources of financing, including from the exploitation of natural resources in Côte d'Ivoire, for purchases of arms and related materiel and activities, the following sections present the Group's findings on the possible diversion of finances to procure arms and related materiel in violation of the arms embargo imposed by resolution 1572 (2004).

A. Restrictive financial measures imposed on the administration of the former President

138. International and multilateral entities have adopted a series of measures designed to curtail the access of the administration of the former President to incomes. By extension, these activities have the potential to limit funds that might be used for the acquisition of arms and related materiel in violation of the sanctions regime. The organizations/entities responsible include the European Union, several international organizations and the Government of President Ouattara. Their economic measures are summarized below.

1. European Union

139. Since January 2011, the European Union has issued two regulations (Council regulations 25/2011 and 85/2011), which impose restrictive financial measures against a total of 91 individuals and entities in Côte d'Ivoire.

140. These measures consist of the freezing of all funds held within the territory of European Union member States of individuals and entities loyal to the administration of the former President, in addition to the assets of five Ivorian banks and eight key companies in the cocoa, oil and trade (seaports) industries, which have been deemed critical sources of revenue to the former President's administration. These companies include the national oil production company Société nationale d'opérations pétrolières de la Côte d'Ivoire (PETROCI), the Ivorian oil refining company Société ivoirienne de raffinage (SIR), the autonomous ports of Abidjan and San Pedro and the Cocoa and Coffee Trade Management Committee (Comité de gestion de la filière café-cacao).

141. It is currently unclear to what extent the measures imposed by the European Union have curtailed activities of the companies concerned. The national oil refining company SIR has evidently ceased operations. The seaport of Abidjan, which in 2009 reported an official turnover of US$ 27.8 million, has experienced a dramatic reduction in commerce. The seaport of San Pedro ($10.4 million in 2009) has experienced similar reductions. It remains unclear to what extent the national oil company PETROCI has been affected by the measures.

2. West African Economic and Monetary Union and Central Bank of West African States

142. Following the decisions taken on 23 December 2010 and 22 January 2011 by the Council of Ministers and the Conference of Heads of State and Government of the West African Economic and Monetary Union, BCEAO was instructed to allow only representatives appointed by the Government of President Ouattara to conduct transactions involving accounts opened on behalf of the Government of Côte d'Ivoire.

143. Accordingly, the Governor of BCEAO has instructed Ivorian branches of the bank to close in accordance with the aforementioned decisions. BCEAO has also stopped the supply of cash to private banks through the use of the automated interbank compensation system (see below).

144. As an immediate consequence, since 14 February 2011, 13 out of 20 private banks with operations in Côte d'Ivoire have declared the temporary suspension of their activities in the country.

145. These financial measures have severely affected the financial well-being of the former President's administration, but have also contributed to a grave decline in the vitality of the Ivorian economy. According to ministerial-level sources within the Government of President Ouattara, the closure of banks has been, by far, the most damaging of international measures targeted against the administration of the former President.

3. World Bank

146. The World Bank has "paused" its programmes in Côte d'Ivoire since 4 December 2010. The Bank has also interrupted implementation of 10 investment projects valued at $737 million, of which $245 million are undisbursed balance. These projects were designed to support key sectors of the economy, mainly cocoa, the financial system and energy projects. The sum is equivalent to 3.2 per cent of the country's gross domestic product (GDP), which was estimated at $22.7 billion in 2010.

4. Government of President Ouattara

147. On 24 January 2011, President Ouattara called for a ban on exports of cocoa, which, in 2010, was Côte d'Ivoire's second largest export commodity after oil. The ban was then extended until 15 March 2011 and subsequently to 31 March 2011.

148. The ban on cocoa exports has had a severe impact on the country's cocoa exports: an estimated 400,000 tons of cocoa (over 30 per cent of total production) had been blocked from export by mid-February 2011.

B. Impact of restrictive financial measures on primary sources of revenue

149. The following sections address the impact that the specific financial measures mentioned above have had on the potential for parties to divert funds for the purchase of arms and related materiel in violation of the sanctions regime.

1. Role of primary export commodities in the economy

150. Table 2 aggregates revenues from cocoa and oil. The Group presents these figures to indicate the potential impact of measures taken by the entities discussed previously.

Table 2
Cocoa and oil exports, 2007-2010
(Billions of United States dollars)

	2007	*2008*	*2009*	*2010*
Exports of cocoa, FOB prices	2.2	2.8	3.6	3.7
Exports of oil, FOB prices	2.9	2.9	3.0	3.8
Nominal GDP at market prices	19.8	23.5	22.5	22.7
Percentage of GDP	25%	24%	29%	33%

Source: Group of Experts on Côte d'Ivoire, from International Monetary Fund, Country Report No. 09/326 (Washington, IMF, 8 December 2009), pp. 27 and 31, and Country Report No. 10/228 (Washington, IMF, 26 July 2010), pp. 17 and 19.

151. Full compliance with President Ouattara's called-for ban on cocoa exports, in addition to the reported halt of oil exports, would represent a yearly loss of $7.5 billion, which is roughly 33 per cent of the country's GDP.

2. Impact of restrictive financial measures on primary export revenues

152. Before the electoral crisis of November 2010, the Group of Experts on Côte d'Ivoire had assessed revenues that it considered at risk of diversion for the purchase of arms and related materiel, particularly those generated by the cocoa and oil sectors. As table 3 illustrates, unaccounted-for revenues of $465 million in the cocoa and oil sectors, between 2007 and 2010, were so great as to exceed Côte d'Ivoire's annual military budget. The Group concludes that any portion of these revenues could have been diverted, without significant trace, to purchase arms and related materiel.

Table 3
Unaccounted-for cocoa and oil revenue compared to defence budget, 2007-2010
(United States dollars)

Year	*2007*	*2008*	*2009*	*2010 (Estimated)*
Cocoa and oil revenues missing	404 000 000	420 900 000	379 600 000	465 200 000
Defence budget	316 000 000	376 000 000	361 000 000	392 000 000

Source: International Monetary Fund, Country Report No. 09/326 (Washington, IMF, 8 December 2009), p. 31, and Country Report No. 10/228 (Washington, IMF, 26 July 2010), p. 19; additional calculations by the Group of Experts on Côte d'Ivoire (see S/2009/521, table 10). Defence budget based on 1.6 per cent of GDP figures.

153. These figures indicate that restrictive financial measures imposed by international and multilateral entities have the potential to severely deplete access to the largest unaccounted-for funds available to the former President's administration. The Group welcomes the positive impact that these measures may have had on constraining funds available for the purchase of arms and related materiel. It notes, however, that restricted access to oil, cocoa and tax revenues (see box 1) has obliged the Gbagbo administration to seek alternative means to access sources of finance.

Box 1
Case study: setbacks to the former President's access to tax revenues

Traditionally, 80 per cent of Côte d'Ivoire's budget of around $4.2 billion derives from internal taxes (of which around 50 per cent derive from Customs duties), while the remaining 20 per cent of the budget derives from foreign credit. As noted above in paragraph 146, official foreign credit has ceased.

This implies that the funding of the former President's administration currently depends on internal taxes. However, there are two factors that complicate the administration's access to these revenues.

First, taxpayers contribute by making a direct (cheque) deposit to BCEAO accounts, a deposit that is subsequently transferred to the national treasury. However, as noted previously, BCEAO does not recognize the administration of former President Laurent Gbagbo and no longer transfers these sums to the national treasury.

Second, revenues from Customs and income taxes have dramatically decreased since international and multilateral entities imposed financial measures on the Gbagbo administration. For instance, between January and February 2011, Customs taxes declined from $196 million to $76 million, representing a 61 per cent reduction in Customs revenues. Similarly, monthly income tax and other taxes in the month of February 2011, which were projected to total around $108 million (based on 2010 effective collection), returned only $56 million — a decrease of 48 per cent.

When these figures are considered in total, the former President's administration faces a potential reduction of around 54 per cent in tax revenues.

3. Responses of the former President's administration to restrictive measures

154. In response to restrictive financial measures imposed by international and multilateral entities, the former President's administration has adopted ad hoc measures in order to obtain funds for its most immediate needs, such as paying the salaries of security forces, civil servants and foreign mercenaries (civil servants total approximately 142,500 personnel, at an estimated monthly cost of approximately $130 million. Security forces salaries are estimated to cost around $30 million per month, excluding mercenary forces).

(a) Appropriation of funds from Ivorian branches of the Central Bank of West African States

155. Of the CFAF 200 billion (around $400 million) forcibly seized from branches of BCEAO by forces loyal to the former President, the former President's administration appropriated around $200 million from the Bank's Abidjan branch and the remainder from *branches elsewhere in southern* Côte d'Ivoire.

(b) "Nationalization" of private banks

156. With BCEAO effectively blocked as a further source of finance, the former President's administration has attempted to obtain funds from private banks in two ways.

157. First, as noted above, BCEAO releases funds to private banks through the automated interbank compensation system. This means that it is, effectively, BCEAO that authorizes private banks to release funds. In an effort to circumvent this system, the former President's administration has attempted to operate the system manually. No success has been reported to date.

158. Second, the Gbagbo administration has seized funds in the form of cash deposited at Ivorian branches from private banks, including the Société générale de banques en Côte d'Ivoire (SGBCI) and the Banque internationale pour le commerce et l'industrie en Côte d'Ivoire (BICICI). Before the post-electoral crisis, the two banks held more than 50 per cent of private bank accounts in Côte d'Ivoire (approximately 50,000 accounts at SGBCI and 25,000 accounts at BICICI).

159. The Group notes that each activity, rather than the "nationalization" of Côte d'Ivoire's private banks, is best described as an unregulated appropriation of private funds. The amount of funds seized remains unknown, as do the remaining reserves of the banks concerned.

(c) Efforts to retake control of cocoa exports

160. On 7 March 2011, the former President's administration announced that it had retaken control of the country's cocoa industry, stating that it intended to purchase cocoa directly from farmers and *traitants* (middlemen) and to assume the role of organizing cocoa exports. In this sense, the administration aimed to take over the role of multinational cocoa companies, many of whom had complied with European Union sanctions.

161. In this respect, the Group notes the current attractiveness of such a measure to the administration, given the unprecedentedly high market price for cocoa ($3,631.08 per ton on 8 March 2011). Pressure from cocoa farmers and *traitants*, many of whom cannot currently sell or export their production, may also have persuaded the administration of the feasibility of this measure.

162. In order to implement this measure, however, the administration would require funds to purchase cocoa from *traitants*. It is unclear whether these funds are available, and the Group cannot rule out the possible involvement of foreign entities in underwriting such an endeavour by the former President's administration.

163. The Group of Experts addressed letters requesting clarification on the status of Côte d'Ivoire's cocoa exports to four multinational cocoa companies, in addition to the International Cocoa Organization.

164. At the time of writing, three multinational companies had replied to the Group, indicating that, since the beginning of the post-electoral crisis, they had not made payments to the administration of the former President, owing to European Union sanctions. The International Cocoa Organization, which had provided extensive assistance to previous Groups of Experts, did not reply to the Group's letter.

(d) Taxes on imported crude oil and oil-derived products

165. In addition to revenues derived from oil exports, it is important to note that the former President's administration may have access to tax revenues levied on imported crude oil and oil-derived products.

166. According to reliable sources, despite raising numerous taxes on oil-derived products, the former Government of Côte d'Ivoire never fully declared taxes that it levied on oil imports. The amount of crude oil imported by the Ivorian oil refining company SIR is unclear.

(e) Other potential sources of revenue

167. The Group maintains that the former President's administration retains a wide range of options for generating revenues. This includes the taxation of national industries, such as electricity, telecommunications, construction, and natural resources, including timber. There is a strong possibility that the administration may attempt to informally tax these sectors, and other industries and services, by requesting monies to be deposited into foreign bank accounts, including advance payment of taxes.

(f) Current uses of funds related to the embargo

168. The Group is concerned that the former President's administration has already expended significant finances at its disposal, possibly including requisitioned funds from the BCEAO and private banks, to fund the deployment of foreign mercenary forces (see paras. 47-54 above). It is unclear what the administration's total expenditure has been on mercenary forces, given that these forces are paid on an operational basis, and payment may also be made to intermediaries. It is clear, however, that this expenditure must run into many millions of United States dollars.

169. It is clear that one of the most important requirements of the administration is to pay loyal elements within the Ivorian security forces. The Group would consider any foreign financial assistance in this regard as a violation of the sanctions regime, in particular the prohibition on military assistance.

170. The Group is particularly concerned by official reports that the former President's administration may have concluded a defence agreement with the Government of Angola, in addition to having received a substantial cash payment (reported at "18 billion" of an unspecified currency). In February 2011, the Group requested meetings with the Government of Angola in Luanda, but did not receive a reply to its letter.

C. Status of Forces nouvelles finances

171. As indicated in the introduction to this section, the Group notes that the post-election crisis has severely affected all sectors of the Ivorian economy. The impact of these events is not confined to the south of the country. The north, which to a large extent depends on commerce from the south, has been equally affected by the reduction in road transport, particularly from the port of Abidjan.

172. Before the post-electoral crisis, taxes levied on the cocoa trade, private enterprise and road commerce more generally provided the Forces nouvelles with

important sources of revenue (see, for example, S/2009/521, paras. 231-248). All such revenues have diminished concordantly with a reduction in all forms of economic activity.

173. For instance, the 2010 Group of Experts investigated revenues generated in the primary cocoa-producing region in the Forces nouvelles-controlled north of Côte d'Ivoire; this region is situated between the towns of Man, Séguéla and Vavoua.

174. As table 4 indicates, the two commanders of Forces nouvelles zones 5 and 6, Ouattara Issiaka (alias Wattao) and Losseni Fofana (alias Loss), generated an estimated $11 million from cocoa-related taxes during the primary 2009/10 growing season. This figure is in addition to revenues accrued by the commanders in question from activities such as timber and real estate.

Table 4
Cocoa tax revenues accrued by commanders of zones 5 and 6, 2009/10

Commander	*Average number of trucks per day (1)*	*Number of days (3-month season) (2)*	*Average fee paid per truck (CFAF) (3)*	*Revenue accrued by zone commander (1x2x3)*
Ouattara Issiaka (Wattao), zone 5 (Séguéla-Vavoua)	30	90	1 020 000	CFAF 2 754 million or $5 690 000
Losseni Fofana (Loss), zone 6 (Man)	15	90	2 000 000	CFAF 2 700 million or $5 600 000

Source: 2010 Group of Experts on Côte d'Ivoire. Data obtained from numerous interviews during 2010 field investigations.

175. The Group maintains that at least 6 of the 10 Forces nouvelles zone commanders benefit from revenues generated through taxing the cocoa trade (see table 5):

Table 5
Forces nouvelles revenues from taxation of cocoa
(Millions of United States dollars)

Item	*2007*	*2008*	*2009*	*2010 (Estimated)*
Taxes on cocoa	22	28	36	38

Source: International Monetary Fund, Country Report No. 09/326 (Washington, IMF, 8 December 2009), p. 31, and Country Report No. 10/228 (Washington, IMF, 26 July 2010), p. 19; additional calculations by the Group of Experts based on a 1 per cent tax on exports of cocoa (FOB prices) in the south of Côte d'Ivoire.

176. As a whole, the Group estimates that the Forces nouvelles generate approximately $22 million to $38 million, annually, from cocoa taxation. The Forces nouvelles have never declared cocoa revenues to the Group.

177. The Group is certain that the economic downturn following the post-election crisis has curtailed these revenues. For instance, according to reports from transport authorities operating in Pogo (Mali border) and Laleraba (Burkina Faso border), the

volume of international road commerce has declined during the early months of 2011, in some cases by 80 per cent of normal trade.

Box 2

Case study: Customs and finance aspects of embezzlement by the former Government of Côte d'Ivoire

During the course of its investigations, the Group discovered two cases in which the administration of former President Laurent Gbagbo embezzled public funds.

1. Funds diverted to finance the electoral campaign of Laurent Gbagbo

According to information gathered by the Group, during the presidential campaign period, which ended with presidential elections held on 28 November 2010, the former Director General of Customs, Alphonse Mangly, travelled once a week to the town of Danané carrying large amounts of money withdrawn from bank accounts at the Société ivoirienne de banque and Versus Bank in Côte d'Ivoire.

This money reportedly originated from Customs revenues. Part of the funds derived from cases of "value controversy", where importers had underpaid Customs duties and these duties were later reclaimed by Customs authorities. Those funds, however, were never transferred to the national treasury but, instead, were transferred to accounts opened by Mr. Aka Bidi, in his capacity as Director of General Means. The balance of those accounts was around $10 million at the end of 2010.

On 3 March 2011, the Group requested information from the two above-mentioned banks in order to verify the reports. The Group awaits replies.

2. Consistent fraud and embezzlement of funds from a Customs border post

According to Ivorian Circular No. 1257, dated 26 January 2005, imports into Côte d'Ivoire of non-ECOWAS commodities are charged a "consumer development product tax", which must be made to the seaports of Abidjan and San Pedro.

Confidential sources have informed the Group that the administration of the former President offered to "facilitate" imports made by selected importers, by Customs clearing non-ECOWAS commodities without paying the consumer development product tax.

This entailed allowing selected non-ECOWAS imports to enter the country through a non-computerized Customs post on the border with Ghana. Customs registers were then recorded manually (paper receipts and book-keeping), rather than being entered into the Ivorian Customs authority's centralized system.

The funds accrued during these transactions were diverted by the Director General of Customs. The Group estimates that this system allowed the annual diversion of around $200 million to the benefit of the former President's administration.

IX. Customs and transport

178. During the course of its mandate, the Group of Experts conducted Customs- and transport-related investigations in the north of Côte d'Ivoire, along Côte d'Ivoire's northern borders and at the country's airports and seaports.

179. The political and security situation of the post-electoral crisis has hampered the Group's Customs-related investigations by restricting its access to ports of entry into Côte d'Ivoire and hindering its contact with officials in the administration of the former President. Despite this situation, the Group has detected a number of cases in which embargoed goods are suspected to have entered Côte d'Ivoire.

180. The Group continued to examine Customs controls on road transport along the main trade axis from the port of Abidjan to northern Côte d'Ivoire and, subsequently, to the neighbouring States of Burkina Faso and Mali. It also investigated road transport from Côte d'Ivoire's northern neighbours to the north of Côte d'Ivoire.

181. The Group continued investigations into the Transit Interarmées, which is the Customs agency of the former Ministry of Defence, in order to verify compliance with the sanctions regime. Similarly, the Group continued investigations into imports of vehicles for military use.

A. Monitoring capacity of the United Nations Operation in Côte d'Ivoire

182. Despite the recommendations of previous Groups of Experts, the UNOCI Integrated Embargo Cell has yet to be provided with trained Customs personnel to implement a risk assessment-based inspection strategy. The Group recommends that UNOCI hire additional Customs consultants to assist the Embargo Cell (see S/2010/179, para. 123).

183. It further notes that the Integrated Embargo Cell's current Customs consultant's contract may expire very soon. Therefore, in order to ensure continuity and experience, the Group recommends that the consultant's contract should be made a permanent position.

B. The south

184. This section addresses issues related to shipments into the south of Côte d'Ivoire at airports and seaports. It also includes a discussion of illicit diversion of Customs revenues on behalf of the former Government of Côte d'Ivoire.

1. Monitoring airports and seaports

185. The UNOCI Integrated Embargo Cell has suffered restricted access to Abidjan International Airport and Abidjan seaport since November 2010. From December 2010, the Integrated Embargo Cell has been prevented from monitoring air freight and Customs documents. Similarly, security forces loyal to former President Laurent Gbagbo have blocked Embargo Quick Reaction Task Force (EQRTF) patrols of Abidjan International Airport and Abidjan seaport.

186. Faced with these conditions, the Group of Experts and the Integrated Embargo Cell have had to adopt a range of sources to replace direct monitoring. These sources include sections within UNOCI and a range of contacts, including individuals and companies, present in the ports of entry concerned.

(a) Abidjan seaport

187. The Group continues to monitor and investigate a growing number of cases involving shipments of containers to Abidjan seaport. These shipments are suspicious either because of the circumstances of their arrival, such as unloading from unregistered vessels, or because of the conspicuous presence of security forces during unloading.

188. For example, on 20 January 2011, sources in Abidjan seaport informed the Integrated Embargo Cell that a vessel named *Antilla* had docked at the port. The vessel, which departed Ghana on 13 January 2011, was not listed in Abidjan seaport registers. Its cargo was unloaded under strong gendarmerie surveillance. Because security forces denied access to the port, neither the Group of Experts, nor UNOCI, was able to verify its cargo.

189. On 20 January 2011, a UNOCI Joint Mission Analysis Cell source reported from Abidjan seaport that the Ivorian gendarmerie had sealed the port area while unloading a cargo from a vessel docked at Quay 17. The vessel was the Bahamas-flagged *Onyx Arrow*,[16] with the stated origin Terra, Ghana, and stated destination Dakar. The Group and UNOCI were unable to enter Abidjan port and thus unable to verify the contents of the ship's cargo.

190. In a third case, late in January 2011, several sources within Abidjan seaport alerted the Group and the Integrated Embargo Cell to the presence of 11, apparently purpose-built, wooden containers located in relatively quiet area of the port, between the fish port and the container port (see aerial imagery in annex VII). The containers are large enough to contain military vehicles,[17] and were subject to 24-hour guard. In addition, as figure VIII shows, the containers are arranged in an unusual "W" shape. The Group made several enquiries through contacts in Abidjan seaport as to the contents of the containers. The contacts informed the Group that the containers had arrived in September-October 2010 (vessel unknown) and had remained under guard since that time.

[16] Cargo ship; IMO number: 9267924; flag: Bahamas; MMSI number: 311918000; length: 200.0m; beam: 32.0m; call sign: C6UH8. *Source*: www.vesseltracker.com.

[17] The estimated dimensions of the nine larger cases, in metres, are LWH: 17 x 2.7 x 2.4-2.7; the estimated dimensions of the two smaller cases are LWH: 17 x 2.4 x 2.1-2.4 m.

Figure VIII
Wooden containers stored in Abidjan seaport (5°17'40"N, 4°0'41"W), 8 February 2011

Source: Impartial Forces aerial reconnaissance.

191. On 9 February 2011, the Group entered Abidjan seaport in an unmarked vehicle and conducted a rapid inspection of the containers, before being turned away by the guards. The Group did not observe any markings that might have enabled it to trace the shipment (the Group was able to observe from only one angle). It continues to monitor the area for signs of activity.

192. In a fourth such case, a ship named *Explorer II* (Willemstad, Netherlands Antilles) docked at the same location as described in the previous case. Under the supervision of security forces, the ship unloaded a number of wooden cases. The Group could not gain access to the seaport and was unable to confirm the contents of the cases. A confidential source informed the Group that the ship had not registered with port authorities (an offence under international maritime regulations) and that, consequently, its port of origin and cargo was not known.

193. As the four examples above indicate, while the Group has a mandate to investigate "possible" shipments in violation of the sanctions regime,[18] it is extremely difficult for the Group to substantiate suspicious cases when security forces deny access to the shipments concerned. Unless UNOCI is willing to forcibly inspect such shipments, which it currently is not, the Group's ability to exercise its mandate is largely dependent on the goodwill of the sanctioned parties, which is seldom forthcoming.

[18] Paragraph 15 of resolution 1946 (2010) reads in part: "supplying any information at their disposal on *possible* violations of the measures imposed by paragraphs 7, 9 and 11 of resolution 1572 (2004)" (emphasis added).

(b) Airports

194. The Group has also monitored and investigated a number of suspicious flights that it understands may have been responsible for supplying weapons and related materiel in violation of the sanctions regime. Some of the following investigations are incomplete and ongoing.

195. On 18 December 2010, at circa 0930 GMT, two sources informed the Group that a blue- and white-coloured IAR-330 helicopter had delivered military personnel and equipment from Abidjan International Airport to the town of Dabou (see paras. 55-58 above).

196. On 21 January 2011, during an aerial surveillance mission, Impartial Forces photographed an Ilyushin-76TD cargo aircraft stationed at the cargo terminal of Abidjan International Airport. The Group later discovered that Abidjan air traffic control did not register the aircraft and the Group launched investigations (see paras. 70-75 above).

197. On 10, 13, 14, 23 and 28 January 2011, two Sophia Airlines aircraft, registered TU-TCV and TU-TCS, made repeated flights from Daloa to Abidjan. Suspicions related to the cargo transported by these flights led the Group to investigate further (see paras. 65-69 above).

2. Customs and illicit revenues

198. The Group met representatives of President Ouattara's administration on 2 March 2011. During the meeting, the new Director General of Customs informed the Group that the former Director General of Customs (under the Government of former President Laurent Gbagbo) had consistently diverted Customs revenues for a variety of non-governmental purposes, including political campaigning (see box 2). The Group notes that these unaccounted-for revenues are at risk of having been diverted to purchase arms, ammunition and related materiel in breach of the sanctions regime. Since the onset of the post-electoral crisis, the administration of the former President has reportedly used these funds, among others, to pay foreign mercenaries and members of the Young Patriots militia.

199. According to the new Director General of Customs, in 2010, annual Customs revenues amounted to CFAF 938.5 billion ($1.88 billion), slightly below the 2009 projected figure of CFAF 952 billion. With current international sanctions, in addition to measures taken by President Ouattara (such as the ban on cocoa exports), Customs revenues appear to have dropped drastically. Customs revenues for February 2011 are reported at CFAF 38 billion, in comparison to CFAF 98 billion in January 2011 (around a 61 per cent reduction). In principle, given the diversion of funds noted above, this may have constrained the former regime's ability to acquire military-related commodities, including mercenary forces. However, as noted in the section on finance (see paras. 154-170 above) the administration of the former President retains access to a variety of additional sources of finance.

3. Transport and illicit revenues

200. The absence of a Customs administration in the north, and weak Customs controls in the south, are the most important contributing factors to the uncontrolled exploitation of natural resources in Côte d'Ivoire (see S/2008/598, paras. 28-32; S/2009/521, paras. 447-450; and S/2010/179, paras. 114 and 118-119).

201. Effective Customs control is one of the best means to regulate transport. By controlling transport documents, Customs officials have an important role to play in identifying the transport of fraudulent, illicit or prohibited commodities within Côte d'Ivoire.

202. The Group maintains that ineffective Customs control contributes to the continued crisis in Côte d'Ivoire, which sustains the demand for weapons and concurrently facilitates their acquisition.

4. Description of south-north transport

203. Road transport of commodities in Côte d'Ivoire has been severely damaged by the post-electoral crisis. This is a result of several factors, including international sanctions, which have slowed commerce, and a rapidly deteriorating security situation, which has further deterred commerce.

204. International sanctions have drastically reduced the volume of goods entering Côte d'Ivoire and hence the transport of goods destined for countries to the north. In addition, the closure of banks has restricted people's spending power, which has also decreased the demand for transported commodities. These and other measures, such as President Ouattara's ban on cocoa experts, have reduced road commerce in Côte d'Ivoire by around 80 per cent since the end of January 2011.

205. The worsening security situation has also had an impact on within-country, north-south road commerce. A greater number of military checkpoints, including some held by mercenaries, renders north-south transport costly (due to extortion) and hazardous (trucks have been hit by gunfire). Transporters also face arbitrary refusal to cross the "front lines" between north and south, particularly when transporting strategic products, such as oil.[19] The Group maintains that the former administration's complicity in allowing extortion by foreign mercenaries equates to informal payment for mercenary operations, in violation of the sanctions regime.

206. These problems are reinforced by civilians who are fearful of potential arms transfers entering their villages — and the transport of armed personnel — and who, in response, have erected checkpoints at the entrances and exits of villages. This has created another layer of obstacles to road commerce and instances of intimidation and extortion have further dissuaded transports from operating. The problem is particularly acute on the Abidjan-Tiébissou axis that links north and south.

207. However, as north-south commerce has diminished, there has been a significant increase in the transport of commodities between the south of Côte d'Ivoire, primarily Abidjan, and Ghana. The Ivorian Shippers Office (Office ivoirien des chargeurs) reports that the volume of road transport to Ghana, which is facilitated by its offices, has increased by around 100 per cent. The new Director

[19] At the end of January, 23 tankers destined for Mali were blocked in Tiébissou and then four days in Yamoussoukro, and finally returned to Abidjan and had to go through Ghana and Burkina Faso to Mali. Since then, no tankers travel through Tiébissou.

General of Customs corroborated this information during meetings with the Group on 2 March 2011.

208. Road commerce from Ghana to the south of Côte d'Ivoire has also increased. The Group believes that this is likely to have had a positive impact on the finances of the administration of the former President. In particular, some goods, which might have been exported via the north of Côte d'Ivoire are, for the reasons mentioned above, now exported — and taxed by the former regime upon exit — through Ghana. In addition, a large volume of goods that would normally have been exported via the ports of Abidjan and San Pedro are now, owing to sanctions, exported through Ghana.

C. The north

209. The lack of a Customs administration in the north of Côte d'Ivoire means that there are no official controls on commodities entering from Burkina Faso and Mali. For their part, neighbouring countries also have weak Customs controls on trade and transit entering Côte d'Ivoire. Regardless of this, it is unlikely that the Forces nouvelles would attempt to stop shipments of weapons and related materiel from neighbouring countries because they are the beneficiaries of such transfers (see paras. 105-132 above).

1. Lack of Customs deployment in northern Côte d'Ivoire

210. The redeployment of a national Customs administration to the north of Côte d'Ivoire should have been completed by the end of August 2010.[20] This has not happened.

211. The Forces nouvelles, for their part, should have deployed "Customs agents" in several districts. Some 250 agents, with a number of Government forces, were identified from the rank and file of the Forces nouvelles and "retrained" during a period of three days. As of September 2010, these agents were operational but, unsurprisingly, entirely ineffective as Customs agents.

212. The post-electoral crisis has jeopardized any further attempts to improve the Customs situation.

2. Customs controls of neighbouring countries

213. Because the Forces nouvelles do not enforce any controls that might prevent the entry of embargoed goods, Burkina Faso and Mali need to control the transport of goods to northern Côte d'Ivoire if they are to honour the provisions of the sanctions regime.

214. The Group further notes that, given current indications, Burkina Faso and Mali are unwilling or unable to implement these measures effectively.

[20] According to an undated communication sent by the former Ministry of Economy and Finance to UNOCI.

3. Transit goods and illicit revenues

215. Transit goods provide numerous opportunities for Ivorian parties to make money illicitly. With the current transit "control" systems in place, road transit is open to all manner of abuses, including unofficial taxation of goods, diversion of export goods on to domestic markets and trafficking of embargoed materiel. This section presents a description of the transit system operating in Côte d'Ivoire and then discusses its impact on the sources of finance that might be used to purchase arms and related materiel in violation of the embargo.

216. The Ivorian Shippers Office (*Office ivoirien des chargeurs, OIC*) monitors transit commerce from the ports of Abidjan and San Pedro to neighbouring States.

217. Since April 2010, the former Ministry of Transport and Forces nouvelles have operated a new system to monitor trucks destined for Burkina Faso and Mali. The system is supposed to ensure that transit cargoes leave the country and are not offloaded in the Forces nouvelles-controlled north.

218. The system operates by grouping and escorting trucks that carry transit cargoes from the port of Abidjan to Burkina Faso or Mali. In theory, cargoes are under Customs surveillance from the moment they are trans-shipped from containers in the port of Abidjan into trucks.

219. The transporters pay a bond, which is reimbursed once the merchandise leaves the Customs territory of Côte d'Ivoire. In addition, transporters of transit goods pay a road toll (*frais de route*) to OIC of CFAF 100,000 to 120,000, of which OIC transfers an estimated CFAF 70,000 to the Forces nouvelles treasury, *La Centrale*.

220. OIC assigns a convoy document (*fiche de convoi*) to all grouped transit vehicles, which specifies their cargoes. The convoy is then supposedly escorted to Tiébissou by Ivorian defence and security forces. After Tiébissou, which is the final Government-controlled centre of commerce, the trucks continue without escort to Bouaké. OIC personnel make a simple note of the departure of trucks destined for Bouaké.

Table 6
Examples of Forces nouvelles taxes on transit to and from Mali
(CFA francs)

Locations	*From south to north*	*From north to south*
Djebonoua	5 000	4 000
Bouaké	16 000	15 000
Katiola	7 500	7 000
Fronan	1 500	1 500
Niakaramandougou	6 000	3 500
Tafiré	2 500	3 000
Gbadikaha	1 000	1 000
Kouroukouna	1 000	1 000
Ferkessédougou	4 000	2 500
Ouangolodougou	8 500	3 500
Niéllé	2 000	2 000

Locations	*From south to north*	*From north to south*
Pogo	7 000	1 000
Pogo (border with Mali)	—	25 000
Total	**62 000**	**70 000**

Source: Group of Experts on Côte d'Ivoire.

221. Although the Forces nouvelles tax the cargoes in Bouaké, they do not escort them further. From Bouaké to the border, the trucks encounter more than 20 checkpoints where the Forces nouvelles levy taxes on cargoes (see table 6). These taxes vary according to the type of merchandise (see table 7) and range between CFAF 100,000 and CFAF 200,000. The taxes benefit the Forces nouvelles treasury, Forces nouvelles zone commanders and local Forces nouvelles units.

Table 7
Forces nouvelles taxes on specific commodities
(CFA francs)

Commodities	*Taxes per truck*
Used footwear	380 000
Cashew nuts	215 000
Cattle	115 000
Millet	330 000
Leather	215 000
Cotton	75 000
Scrap metal	250 000
Zinc	850 000

Source: Group of Experts on Côte d'Ivoire.

222. OIC has offices in the border crossing points of Pogo (Mali) and Ouangolodougou (Burkina Faso), where it records the physical exit of the vehicles and their cargoes from Ivorian territory and e-mails this information to Abidjan. OIC officials do not, however, verify the contents of cargoes before they leave Pogo or Ouangolodougou.

223. OIC officials maintain that a number of trucks do not reach either Pogo or Ouangolodougou and remain in northern Côte d'Ivoire. Their cargoes, rather than being exported, remain in Côte d'Ivoire. Although the transporter may lose the transit bond in these cases, there are no penalties for diversion, and the recipients of cargoes obtain a good price because they do not pay Ivorian import duty.

224. The Group notes that, given extensive transit trade in the direction of Burkina Faso and Mali before the post-electoral crisis, the diversion of cargoes must have generated significant revenues for parties in Côte d'Ivoire. It is concerned that these revenues may provide an additional source of unregulated finance, which could be used for the purchase of arms and related materiel, in breach of the sanctions regime.

225. Since the onset of the post-electoral crisis, the number of trucks handled by OIC has diminished dramatically. Instead of one convoy of around 80 to 100 trucks per day, since January 2011, OIC handles one convoy of around 50 to 100 trucks per week. Nearly all trucks and goods are of Ivorian origin and are destined to the north of the country for export to Burkina Faso, Mali and onwards. Limited quantities of transit goods are reported to remain stocked in Abidjan, but very few transit goods now arrive in the ports of Abidjan and San Pedro.

226. In practice, the reduction in road commerce, particularly the lucrative south-north trade, has diminished the volume of taxable commerce available to the Forces nouvelles. In response, and to compensate for lost revenues, the Forces nouvelles have increased the tax rate on the few commodities transported by road. For instance, certain commodities which were formerly taxed at a rate of CFAF 600,000 are now taxed at CFAF 3,700,000. Checkpoint taxes have also increased by around 25 to 50 per cent. Even given these measures, it is clear that Forces nouvelles revenues have diminished markedly since 2010.

D. Transit Interarmées

227. Transit Interarmées is responsible for organizing all Ivorian Ministry of Defence imports into the territory of Côte d'Ivoire.

228. Ivorian Customs authorities work with Transit Interarmées to decide which imported commodities are of a civilian or military nature. Those of a military nature are exempt from import duties. In 2010, Transit Interarmées informed the previous Group of Experts that its recent imports consisted, mainly, of vehicles, military uniforms and telecommunications equipment.

229. The Group met representatives of Transit Interarmées and requested a list of all of the organization's imports since 2004, in order to check compliance with the sanctions regime. Transit Interarmées informed the Group that Customs authorities keep the requested information and authorized the former (2010) Director General of Customs to release the required information.

230. The Group repeatedly contacted the former Director General of Customs to request the statistics and, on each occasion, was informed that Customs authorities were preparing the statistics. Ivorian Customs operates a modern computerized system, which enables the quick retrieval of information (confirmed to the Group by the World Customs Organization). The Group seriously doubts assertions by the former Director General of Customs that the information had, by September 2010, not yet been compiled.

231. Having waited 10 months for the information, and having sent two reminders, in September 2010 and February 2011, the Group concludes that the former Director General of Customs is unwilling to release information on Transit Interarmées imports.

E. Acquisition of vehicles for military use

232. As noted in the midterm report of the previous Group of Experts (see S/2010/179, paras. 126-132), the Group of Experts has pursued numerous investigations into the import of vehicles destined for use by the former defence and security forces. It believes that vehicles for military use are serious force multipliers.

233. Between 2004 and September 2010, the total number of vehicles reportedly sold to the defence and security forces by various Abidjan-based companies was 184. During its present mandate, the Group obtained additional information on vehicles that have been sold for military use. In total, the Group has identified acquisitions of, at minimum, a further 26 vehicles sold to the gendarmerie and the police (see figure IX). Some of these have been transferred during the post-electoral crisis.

Figure IX
New defence and security forces "civilian" truck with mounted machine gun in Abidjan, 23 June 2010

Source: Group of Experts on Côte d'Ivoire.
Note: The truck is a civilian model Mazda BT-50. The weapon is a 12.7x108-mm heavy machine gun.

234. The Group obtained lists of these vehicles from Abidjan-based firms. The lists include the types of vehicles sold, their chassis numbers and dates of import into Côte d'Ivoire. The Group also obtained Customs clearance certificates (certificats de mise à la consommation) for the listed vehicles.

235. An analysis of these documents indicates that the Ivorian companies imported vehicles with the direct purpose of supplying the former defence and security forces. This is in contrast to the importing companies' claims that they import the vehicles for civilian use and, only afterwards, sell them to the former defence and security forces.

236. First, a number of the Customs clearance certificates specify the former Ministry of Defence as the recipient. This means that the vehicles were Customs bonded upon arrival and then released (technically the point of import) directly to the former defence and security forces. In these cases (see annex VIII), there is direct evidence of imports destined directly for the former defence and security forces.

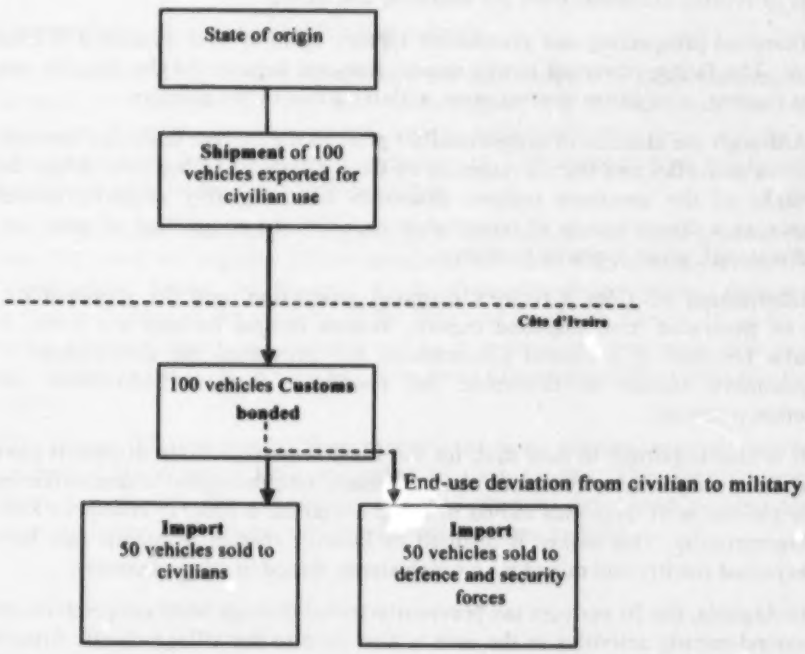
237. Second, some of the Customs clearance certificates do not specify the former Ministry of Defence as the recipient, but specify the importing company itself. However, the interval between the arrival of the vehicles in Côte d'Ivoire and

delivery to the former defence and security forces is often as little as 10 days. This suggests that the vehicles have not been imported for general sale to civilians, but for direct transfer to the former defence and security forces.

238. The Group concludes that the companies concerned import the vehicles for the former defence and security forces. The vehicles are, therefore, destined for the defence and security forces before import. Under these conditions, the Group considers the export of these vehicles to Côte d'Ivoire to be in violation of the sanctions regime.

239. In addition, the Group notes that exports of these vehicles might be considered a case of end-use deviation and, possibly, a breach of national laws in the exporting State (figure X).

Figure X
End-use deviation


State of origin
Shipment of 100 vehicles exported for civilian use
Côte d'Ivoire
100 vehicles Customs bonded
End-use deviation from civilian to military
Import 50 vehicles sold to civilians
Import 50 vehicles sold to defence and security forces

240. The Group recommends that exporting companies take into account the need for their Governments to request an embargo exemption from the sanctions Committee before further exports of vehicles to the security forces in Côte d'Ivoire.

241. In any case, the Group strongly recommends that during the post-electoral crisis period no vehicles destined to military use should be sold to Côte d'Ivoire.

X. Diamonds

242. Ivorian rough diamonds continue to find their way to international markets, circumventing sanctions on the export of rough diamonds imposed by resolution 1643 (2005). Diamonds exit the territory of Côte d'Ivoire through several conduits, including Abidjan and neighbouring countries.

243. Guinea, Liberia and Mali, in particular, are major transit points for Ivorian rough diamonds. Ongoing investigations by the Group suggest traders also use Burkina Faso, as well as Senegal, as corridors for such trade.

244. The Group has discovered evidence of diamond cutting and polishing in Abidjan. This means that, in addition to the export of rough diamonds, traders also export polished stones from Côte d'Ivoire. This is a way to circumvent the sanctions regime because polished diamonds are, technically, not subject to the embargo on rough diamond exports. The cutting and polishing of Ivorian rough diamonds is also carried out in Mali and in Burkina Faso, an activity that may conceal onward exports of Ivorian diamonds from the countries concerned.

245. Diamond prospecting and production appears again to have expanded in Côte d'Ivoire. The Group observed newly mined diamond deposits in the Séguéla and Tortiya regions, in addition to other areas within northern Côte d'Ivoire.

246. Although the absence of armed conflict prior to the current stalemate between the Forces nouvelles and the Government of Côte d'Ivoire had begun to dilute the importance of the sanctions regime, diamonds have arguably acquired greater relevance as a direct source of potential finance for the acquisition of arms and related materiel, given renewed hostilities.

247. Information on Côte d'Ivoire's diamond production, and the proceeds that might be generated from diamond exports, remain opaque because the crisis, in particular the lack of a central Government, has prevented the development of comprehensive studies to determine the country's diamond endowment and production potential.

248. It is also important to note that, for the same reasons, Ivorian diamonds have not yet been subject to a complete and systematic morphological characterization for comparison with diamonds mined in other countries, a process known as foot- and fingerprinting. This makes it difficult to identify Ivorian diamonds that have been exported illicitly and mixed with rough stones mined in other countries.

249. In Séguéla, the 20 per cent tax previously levied through State cooperatives on all diamond-mining activities in the area is now paid to the village chiefs. Around 8 to 12 per cent of this tax is subsequently collected by the Force nouvelles. The Force nouvelles collect their share of the tax through the different representatives of their central treasury, *La Centrale*, who are deployed to the individual diamond-mining sites.

250. In addition to diamonds, artisanal miners also mine gold throughout northern Côte d'Ivoire. The Group's investigations suggest that the taxation scheme for gold follows the same pattern as that of diamonds. Although gold-mining and exports of gold are not subject to the sanctions regime, the Group wishes to draw attention to the fact that, with gold currently selling at over $1,300 per troy ounce in the international market, the mining of this commodity could generate substantial

amounts of capital for the Forces nouvelles. It is, therefore, a potential, and, as yet, not quantified, source of finance for the acquisition of arms and related materiel (see section on finance).

251. During its mandate, the Group was informed of the UNOCI plans to close all military operations at the Séguéla base. This action is likely to have an impact the effective monitoring of diamond sanctions in Côte d'Ivoire, as the base is located in the vicinity of one of the most productive diamond-mining areas in the country. If the base is closed, useful first-hand information, obtained by military observers during their daily patrols, will be unavailable. The Group strongly advises against this decision.

A. Diamond sector of Côte d'Ivoire

252. This section presents the findings of the Group of Experts on the nature and extent of diamond mining in Côte d'Ivoire.

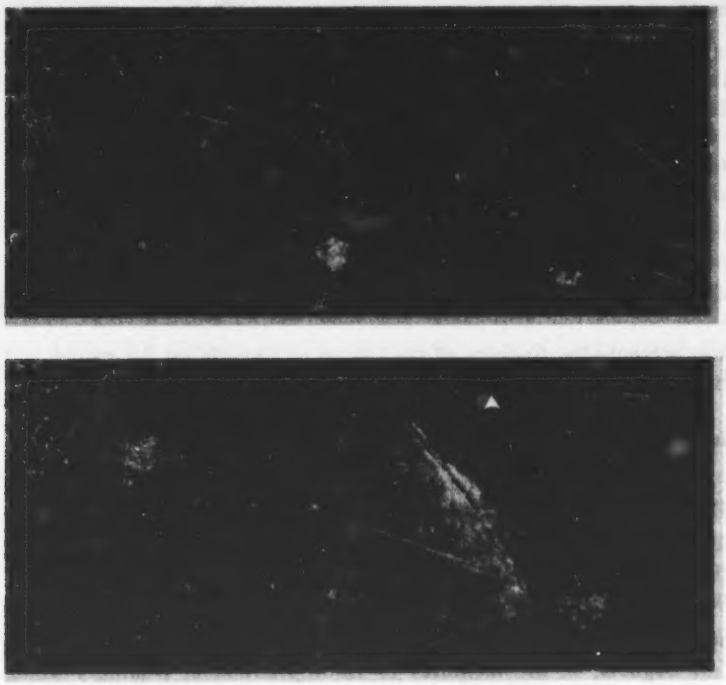
1. Diamond-mining activities within the country

253. Diamond deposits in Côte d'Ivoire are concentrated in three regions, namely, Savanes, the Bandama Valley and Worodougou. The Group notes that, despite sanctions on rough diamond exports, mining activities within these regions are not only ongoing but have increased in recent years. This suggests there is a healthy and growing market for Ivorian rough diamonds.

254. Within the Worodougou region, diamonds are mined from deposits located near the town of Séguéla, in the localities of Bobi, Diarabana, Dualla, Forona, Oussougoula, Souna and Wongué. In the Bandama Valley region, diamonds are mined in Tortiya in the vicinity of the Bou and Bandama Rivers. In addition, the Group received reports of diamond mining in at least two new areas near to Brobo and Soukoura, as well as in other sites near Ferkessédougou within the Savanes region.

255. Figure XI provides a clear example of how diamond-mining activities in northern Côte d'Ivoire have expanded in recent years. This satellite image of Diarabana depicts the excavation of a kimberlite dyke, and nearby diamond deposits, in the 2009 image, which were non-existent in 2007.

Figure XI
Diamond mining activities at Diarabana from 2007 (upper) to 2009 (lower)



Source: IKONOS satellite imagery.

256. During the course of its mandate, the Group conducted ground inspections of mining operations in Séguéla and Tortiya, among other sites in northern Côte d'Ivoire. In Séguéla, the Group sought to evaluate whether mining activities continued to thrive as indicated in previous reports of Groups of Experts. In Tortiya, it aimed to clarify previous conflicting information regarding the intensity of mining. In addition to ground inspections, the Group also conducted an aerial survey of the Tortiya region.

257. The results of these investigations suggest that the economies of Séguéla and Tortiya continue to depend primarily on the production and sale of rough diamonds. Of the two areas, Séguéla continues to account for the majority share of production, as its higher yielding primary diamond deposits attract a larger number of miners than Tortiya.

258. While in the Séguéla area, the Group visited Bobi dyke twice and the premises of the former mining camp of the Société pour le développement minier de la Côte d'Ivoire (SODEMI). This camp consists of former housing for SODEMI employees and the empty offices from which administrative and technical operations were conducted when the camp was in operation.

259. The 2006 Group of Experts had identified these facilities as being used by the Forces nouvelles to conduct what appeared to be a well-organized diamond production operation. The Group's investigations indicate that this is no longer the

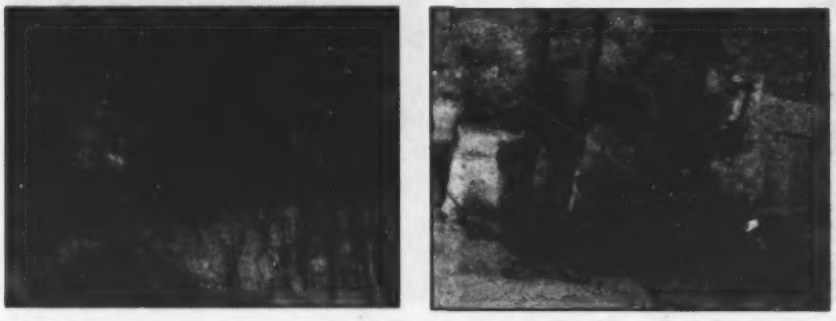
case. Although artisanal miners still inhabit some buildings within the camp (see figure XII, right-hand image), the remainder of the premises has been abandoned.

Figure XII
Premises of old SODEMI mining camp adjacent to Bobi dyke, 3 March 2011

Source: Group of Experts on Côte d'Ivoire.

260. At Bobi terraced excavation of the dyke was still the result of organized artisanal mining. During the first inspection of Bobi nearly 100 people were spotted actively mining (see figure XIII). Miners used traditional artisanal mining tools which consisted of picks and shovels. No heavy equipment was seen at the premises. The only mechanized equipment being used consisted of small petroleum-fuelled water pumps used by the miners to remove accumulated water.

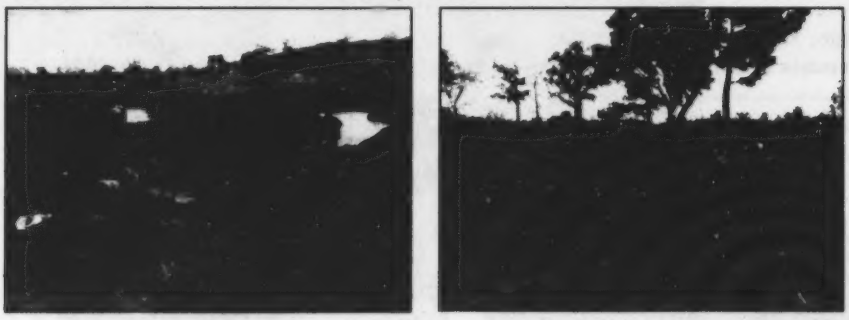
Figure XIII
Mining activity at Bobi dyke, 3 March 2011



Source: Group of Experts on Côte d'Ivoire.

261. In Tortiya, the Group observed that diamond-mining activities consisted mainly of the rewashing of unconsolidated material (figure XIV) that remained from previous industrial diamond-mining operations in the area.

Figure XIV
Rewashing of diamondiferous gravel, Tortiya, 27 February 2011



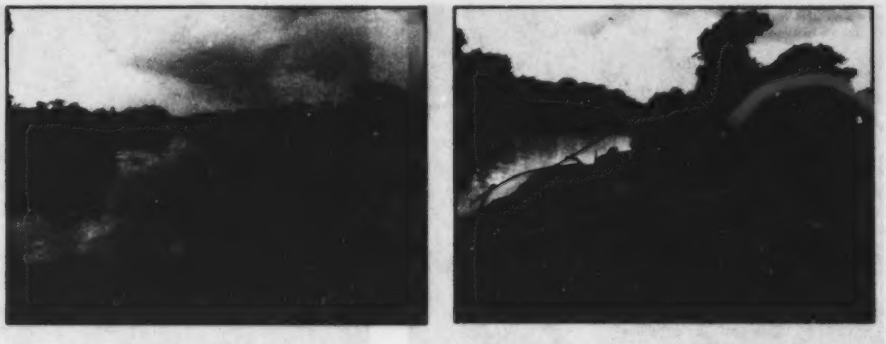
Source: Group of Experts on Côte d'Ivoire.

262. The Group identified a new mining operation along the shores of the Bandama River, in an area known as Bakalé. At this site, miners had constructed a dam within a segment of the river from which they drained water in order to reach the diamondiferous gravel underneath. Figure XV shows men mining for diamonds upstream (right) while women pan for gold downstream (left). Figure XVI shows the extension of the dam (left), which is about 300 to 400 metres long, and men using a fuel-powered water pump to drain water from the river (right).

Figure XV
Men and women of Malian origin panning for gold and mining for diamonds along the Bandama River, Bakalé, Tortiya, 27 February 2011

Source: Group of Experts on Côte d'Ivoire.

Figure XVI
Bandama River, Bakalé, Tortiya, 27 February 2011



Source: Group of Experts on Côte d'Ivoire.

263. From 1946 to 1976, the Société anonyme de recherches et d'exploitation minière en Côte d'Ivoire (SAREMCI) industrially mined diamond deposits in Tortiya, extracting a total of 4.6 million carats in the 30-year period. Sources in Tortiya estimate that, in the 35 years since the closure of SAREMCI operations, Tortiya's artisanal miners have extracted a similar quantity of diamonds using rudimentary mining techniques.

264. Around 60 per cent of Tortiya's diamonds are reported to be of gem quality, which presents an incentive to those seeking a rapid return for their hard work. This is evidenced by the fact that, during the 1980s, Tortiya supported around 40,000 miners. In this period, rough diamonds were reportedly of such high quality in Tortiya that they were mixed with rough diamonds of Ghanaian origin in order to devalue (and sell) the parcels.

265. During an overflight of Tortiya on 1 March 2011, the Group noted moderate mining activity, which was already confirmed during ground inspections of the same sites (see figure XVII). Ground inspections, and interviews conducted with miners, confirmed that most artisanal miners working in Tortiya are of Malian origin. The number of miners operating in the area is estimated to be between 1,000 and 2,000.

266. An artisanal miner in Tortiya makes between CFAF 10,000 and 15,000 ($20-30) per month. On average the stones currently recovered by these miners are very small in size, requiring 8 to 10 stones to achieve one carat in weight.

267. According to contacts in Tortiya, artisanal miners sell their diamonds to several dealers in the area. The Group was informed that one dealer, who is of Malian origin, collects rough stones in Tortiya and then transports them to a contact of Ivorian origin in Abidjan from where they are exported to international markets. It is unclear whether the diamonds exported by this individual are exported as rough or as cut and polished stones. This requires further investigation by the Group of Experts.

Figure XVII
Aerial view of diamond mining sites in Tortiya, 1 March 2011

Source: Group of Experts on Côte d'Ivoire.

2. Diamond resources and diamond production capacity

268. The annual diamond production capacity of Côte d'Ivoire, as well as the country's total diamond endowment, remains undetermined.

269. A comprehensive scientific evaluation of Côte d'Ivoire's diamond resources, and its diamond production capacity, is therefore imperative. Without such an evaluation, it is impossible to assess the country's current diamond production levels with any degree of accuracy and, subsequently, estimate illicit export volumes.

270. The Group considers that, in the absence of such relevant information, any estimates of the volume of diamond production, and subsequent proceeds from diamond sales, lack credibility. For these reasons, it is essential that a comprehensive geologic study of Côte d'Ivoire's potential diamond resources, in addition to a determination of the country's diamond production capacity and intensity of diamond mining, be completed promptly. These suggested studies have already been conducted in Ghana and Mali, two of the countries neighbouring Côte d'Ivoire.

271. The Group attempted to clarify discrepancies in the reporting of Côte d'Ivoire's estimated annual diamond production figures. These figures range from around 300,000 carats per year, as reported by the Kimberley Process Working Group of Diamond Experts, to 1 million carats per year, as reported by SODEMI. Owing to the current instability in Côte d'Ivoire, the Group was not able to meet with officials from the Ministry of Mines to clarify this information, nor to obtain information concerning Government revenues derived from diamond-mining activities.

272. During a visit of the Group of Experts to Antwerp, the Chair of the Working Group of Diamond Experts stressed the importance of field visits to northern Côte d'Ivoire in order to resolve the differences in the estimated production from diamond deposits in Séguéla and Tortiya. Such a visit would be important since the Working Group has no information concerning an increase in the number of

diamond deposits in those areas that can account for the difference in the production figures reported by SODEMI.

273. It is unclear whether Government officials from the Ministry of Mines, who were redeployed in 2007 to the towns of Séguéla and Tortiya to monitor, report and regulate mining activities, remain in these areas. Recent political instability, however, suggests that any gains made in the redeployment of the Ministry's personnel have been reversed and that the officials are very likely to have returned to Abidjan.

3. Diamond proceeds do not contribute to the national budget

274. It is clear that diamonds are sold and exported from Côte d'Ivoire and that some of these sales contribute revenues to *La Centrale*. For the reasons noted above, however, the Group is not in a position to provide comprehensive information on the scale or distribution of proceeds from diamond sales. It is not clear, however, whether these funds flow directly to Forces nouvelles zone commanders.

275. Reports from various sources indicate that not all diamond sales occur within the framework of *La Centrale*, and that revenue from the sale of diamonds benefits third parties whose identities have not been disclosed to the Group, but that do not necessarily involve the Forces nouvelles.

B. Kimberley Process

276. In 2000, the General Assembly, by resolution 55/56, supported the creation of an international certification scheme for rough diamonds. With the backing of the United Nations, the Kimberley Process Certification Scheme came into force in 2003 when Governments, civil society and the diamond industry came together in an attempt to put an end to the trade in conflict diamonds. The Kimberley Process Certification Scheme outlines the provisions through which the trade in rough diamonds is to be regulated by countries.

1. Cooperation with the United Nations

277. In 2010, the Group of Experts indicated that the level of cooperation of the Kimberley Process Certification Scheme with the Group had been declining since 2008 and that the lack of cooperation in 2009 had seriously hindered ongoing investigations concerning the analysis of Ivorian diamond infiltration in neighbouring West African countries.

278. An administrative decision on cooperation with the United Nations, adopted during the November 2009 Kimberley Process plenary in Namibia, presented a range of bureaucratic procedures to Groups of Experts seeking information from the Kimberley Process Certification Scheme.

279. On 18 January 2011, the Group of Experts addressed these issues to the Administrator of the Kimberley Process Working Group on Monitoring, during a visit to the Directorate-General of External Relations of the European Commission in Brussels. The Administrator assured the Group that the Kimberley Process Certification Scheme was fully committed to cooperating with the Group's investigations and suggested that, in order to ensure promptness and adequate

follow-up, the Group should send copies of its communications with the Kimberley Process Chair to the relevant Kimberley Process Working Groups.

2. Kimberley Process initiatives related to Côte d'Ivoire

280. The Group notes that Côte d'Ivoire remains a key issue of concern to the Kimberley Process. The intersessional meeting in June 2010 in Tel Aviv, for example, highlighted Côte d'Ivoire as a priority area of attention among West African States and stressed the need for enforcement in efforts to stop diamond smuggling.

281. However, on 18 January 2011, the Working Group on Monitoring informed the Group of Experts that the last Kimberley Process review visit to Côte d'Ivoire had been in 2008 and that, given the present political climate in the country, the Kimberley Process was not planning to conduct any review visits to the country during 2011.

3. Characterization and identification of Ivorian rough diamonds

282. In 2009, the Kimberley Process adopted changes to the terms of reference of the Working Group of Diamond Experts, incorporating the mandate received pursuant to paragraph 16 of Security Council resolution 1893 (2009), to coordinate research on improving the diamond footprint of Côte d'Ivoire. To this end, during its November 2009 plenary in Namibia, the Kimberley Process created a scientific Sub-Group on Characterization and Identification of Rough Diamonds, which was intended to operate under the Working Group of Diamond Experts.

283. As of 2011, the Working Group of Diamond Experts has identified a group of scientists from Australia, Brazil, Canada, China, France, Israel, the United Kingdom, the United States and the Russian Federation to undertake the characterization and identification of Ivorian rough diamonds.

284. In this regard, the Working Group of Diamond Experts informed the Group of Experts of its intention to address the sanctions Committee in order to receive assistance in the procurement of Ivorian diamonds for the purposes of this study. This would entail an exemption for the export of Ivorian rough diamonds, collected during a visit by the Working Group to Côte d'Ivoire in accordance with Security Council resolution 1893 (2009), paragraphs 16 and 17. The visit would be aimed at examining on site a large sample of diamonds for morphological and granulometrical analysis (known as footprinting), and collecting a smaller sample of representative diamonds for detailed geochemical analysis (known as fingerprinting).[21]

285. Among the challenges presented to the Working Group of Diamond Experts is that some Kimberley Process countries have not adopted an exemption clause to permit the import of Ivorian diamonds for study.

[21] There is also a need to characterize and identify diamonds from Ghana, Guinea, Liberia and Mali for the purpose of making cross-country comparisons — and, thereby, identifying illicit trade — between diamonds mined in the different countries.

C. Border control and regional cooperation

286. Many nationals from neighbouring countries operate in northern Côte d'Ivoire, including those of Burkina Faso, Guinea, Liberia and Mali. Some of these individuals are involved in cross-border diamond trading.

287. Since diamonds are small, easily concealed, portable and high-valued commodities, they are easily transported across Côte d'Ivoire's international borders. While some neighbouring States are suspected of using vehicles and large cargoes for potential contraband, there is a large flow of individuals crossing these borders on foot and on motorcycles. This makes it difficult — indeed, nearly impossible, given current border control systems — to monitor smuggling along Côte d'Ivoire's borders given that many recognized border-crossing areas are entirely unregulated and not monitored by the States concerned.

288. In addition to this, although neighbouring West African countries might be willing to curb the smuggling of Ivorian rough diamonds, a lack of training on how to detect diamond shipments — which could be addressed, in part, by the creation and distribution of a comprehensive footprint for Ivorian diamonds — precludes authorities from effectively enforcing control measures.

289. Although three of the five countries neighbouring Côte d'Ivoire, namely Ghana, Guinea and Liberia, are Kimberley Process participants, those States continue to struggle with the implementation of the Scheme, and loopholes in their systems of internal controls continue to allow the circulation of Ivorian rough diamonds.

290. Information obtained by the Group indicates that local diamond dealers, in addition to a number of foreign nationals from neighbouring States, continue to purchase diamonds in Séguéla, which are then transported to Bamako, Conakry, Dakar and Monrovia, from where they are exported to other international markets.

291. The Group has also received information that Ivorian diamonds are being cut and polished in Bamako and Ouagadougou. This information requires further investigation.

1. Burkina Faso

292. Burkina Faso is neither a diamond producer nor a Kimberley Process participant. Although there are some reports of diamond deposits in Burkina Faso, no ongoing diamond exploration has been reported to the Group. According to Government officials, prospecting and exploration in the country is currently focused on gold and manganese.

293. The Group continued to receive reports that diamonds from Côte d'Ivoire have been, and continue to be, exported to international diamond centres through Burkina Faso. Although the Group has yet to validate this information, border controls between Burkina Faso and Côte d'Ivoire are weak and enforcement agencies in Burkina Faso have not been trained to identify rough diamond shipments. The Group maintains that the Côte d'Ivoire-Burkina Faso border continues to be vulnerable to illicit transfers of rough diamonds.

294. In February 2011, the Group met Government officials from the General Directorate of Police in Ouagadougou. When questioned regarding Ivorian diamond

smuggling through Burkina Faso, the officials responded that they had no indication that Burkina Faso is used as a conduit for Ivorian rough diamond exports.

295. In the same period, the Group also met Government officials from the General Directorate of Customs of Burkina Faso to request information on seizures of suspicious shipments containing diamonds. Government officials replied that no diamond shipments had ever been seized in Burkina Faso, although admitting that Customs personnel would be unable to identify rough diamonds. The Group concludes that limited training provided to Burkinabé Customs personnel could strengthen the monitoring of the sanctions regime.

296. The Group also held a meeting with the Secretary General of the Ministry of Mines, Works and Energy in Ouagadougou. The Group learned that, although some efforts have been made to encourage technical cooperation between the respective Mining and Geology Bureaux of Burkina Faso and Côte d'Ivoire, these efforts have not yet resulted in any concrete projects. The Government of Burkina Faso is reportedly interested in collaborating with the Government of Côte d'Ivoire to conduct geologic surveys, although plans are not yet under way.

297. The Group was unable to meet representatives of the Bureau of Mines and Geology of Burkina Faso (BUMIGEB).

2. Ghana

298. The Group conveyed a letter to the Permanent Mission of Ghana to request information concerning the status of the registration of Ghanaian artisanal miners since 2008. The Group also requested information on the status of the installation and launching of the country's diamond-tracking database system, improvements in the system of internal controls, and the creation of a footprint for Ghanaian diamonds. In its letter, the Group also asked for information concerning the seizure of any suspicious rough diamond shipments by the Precious Minerals Marketing Company Ltd. and/or the Ghana Customs, Excise and Preventive Service between 2010 and 2011. The Group awaits a response to its letter.

3. Liberia

299. The Group conveyed a letter to the Permanent Mission of Liberia to request information concerning the measures taken by Liberia to prevent the importation of Ivorian rough diamonds into its territory, in addition to information concerning the involvement of a number of diamond-exporting companies allegedly involved in the trade in Ivorian rough diamonds. Furthermore, the Group enquired regarding the status of initiatives to create a footprint and/or fingerprint for Liberian diamonds. The Group awaits a response to its letter.

4. Non-African States

300. Owing to its short mandate and budget constraints, the Group was unable to visit numerous relevant countries to discuss imports of suspected Ivorian diamonds that according to previous investigations by the Group of Experts bore fraudulently obtained Liberian Kimberley Process certificates.

XI. Individual sanctions

301. On 7 February 2006, the Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire approved the following list of individuals subject to the measures imposed by paragraphs 9 and 11 of resolution 1572 (2004), as renewed by paragraph 1 and amended by paragraph 4 of resolution 1643 (2005): Mr. Charles Blé Goudé, Mr. Eugène N'goran Kouadio Djué and Mr. Martin Kouakou Fofié (see box 3).

Box 3
Original designation/justification for imposing individual sanctions

Mr. Charles Blé Goudé. Leader of the Congrès panafricain des jeunes et des patriotes (Young Patriots); repeated public statements advocating violence against United Nations installations and personnel, and against foreigners; direction of and participation in acts of violence by street militias, including beatings, rapes and extrajudicial killings; intimidation of the United Nations, the International Working Group, the political opposition and independent press; sabotage of international radio stations; obstacle to the action of the International Working Group, UNOCI and the French forces and to the peace process as defined by resolution 1643 (2005).

Mr. Eugène N'goran Kouadio Djué. Leader of the Union des Patriotes pour la libération totale de la Côte d'Ivoire. Repeated public statements advocating violence against United Nations installations and personnel, and against foreigners; direction of and participation in acts of violence by street militias, including beatings, rapes and extrajudicial killings; obstacle to the action of the International Working Group, UNOCI and the French forces and to the peace process as defined by resolution 1643 (2005).

Mr. Martin Kouakou Fofié. Chief Corporal, Forces Nouvelles Commander, Korhogo Sector. Forces under his command engaged in recruitment of child soldiers, abductions, imposition of forced labour, sexual abuse of women, arbitrary arrests and extrajudicial killings, contrary to human rights conventions and to international humanitarian law; obstacle to the action of the International Working Group and UNOCI and the French forces and to the peace process as defined by resolution 1643 (2005).

Source: List of individuals subject to paragraphs 9 and 11 of resolution 1572 (2004) and paragraph 4 of resolution 1643 (2005) (available from www.un.org/sc/committees/1572/listtable.html).

302. The Group's investigations lead it to conclude that the lack of transparency in Côte d'Ivoire's business and financial services sectors provides the three sanctioned individuals with an ideal environment to evade the United Nations assets freeze and travel ban.

A. Charles Blé Goudé

303. During the current mandate, Mr. Charles Blé Goudé has been responsible for obstructing the freedom of movement of UNOCI personnel and inciting public hatred and violence.

304. On 6 December 2010, Blé Goudé was appointed Minister of Youth and Employment in the administration of former President Laurent Gbagbo. In February 2011, he accused UNOCI of "infiltrating rebels" into several neighbourhoods of Abidjan and called on his supporters to prevent by "all means" UNOCI movement in Côte d'Ivoire and to organize "neighbourhood self-defence committees". In this regard, Mr. Blé Goudé stated: "wherever you are in Abidjan, it is necessary to prevent the movement of UNOCI, enough is enough". He has also called for the expulsion of all foreigners from Côte d'Ivoire and demanded that his supporters "chase out them" from their neighbourhoods.[22]

305. On 2 March 2011, Blé Goudé's supporters warned several members of the Group of Experts that, if they did not abandon their residence in Abidjan, they would be removed by force. UNOCI personnel have been subject to obstructed movement and violent attacks by Mr. Blé Goudé's supporters.

306. According to Mr. Blé Goudé, in a press article on 16 December 2010,[23] UNOCI exists to support rebels and wage their war; he stated that the United Nations lied to the whole world through the voice of the Special Representative of the Secretary-General for Côte d'Ivoire, Mr. Choi Young-Jin.

307. In March 2010, the previous Group of Experts had requested a meeting with Mr. Blé Goudé in order to further explain the scope of the Group's investigations. On 16 March 2010, the Group held a meeting with his Political Secretary in the hope of arranging a face-to-face meeting with Mr. Blé Goudé. The Secretary promised to convey the Group's request. To date, however, the Group has not yet received a response.

308. The previous Group of Experts also conducted investigations into Mr. Blé Goudé's interests in the entertainment business in Côte d'Ivoire, notably the company Leaders Team Associated, and other companies where he allegedly has economic interests. Neither the 2010 Group, nor the current Group of Experts, received the cooperation of Ivorian authorities in this regard.

B. Eugène N'goran Kouadio Djué

309. On 8 February 2011, Mr. Djué accused the United Nations of creating chaos in Côte d'Ivoire and stated that, in order to defend institutions (of the former President's administration), he would have no choice but to fight, being ready to make the supreme sacrifice. He stated "we will fight with joy and pride for the dignity of our country and for the total liberation of Africa".[24]

[22] Available from http://news.abidjan.net/v/6066.html.

[23] Available from http://news.abidjan.net/h/383604.html.

[24] Available from http://news.abidjan.net/h/390497.html.

310. On 19 February 2011, Mr. Djué declared that he had the possibility to "balance force and terror" in Abidjan; implicitly acknowledging that he has control over militias in the city.[25]

311. The Group notes that Mr. Djué is the owner of the Hotel Assonvon in the district of Yopougon, Abidjan. It is as yet unclear how much revenue Mr. Djué generates from the hotel.

C. Martin Kouakou Fofié

312. The Group of Experts wishes to note that, in a letter dated 4 October 2010 addressed to the President of the Security Council Committee established pursuant to resolution 1572 (2004), the Government of Burkina Faso sent a report related to the application of individual sanctions according to resolutions 1572 (2004) and 1643 (2005).

313. The report was a response to the letter dated 5 March 2010 from the previous Group of Experts, by which the Group requested information related to Customs issues and the results of the application of ministerial decrees concerning the three sanctioned individuals.

314. Among other issues, the report indicated that Mr. Fofié holds accounts in the Burkina Faso branches of two banks, the Société générale de banques and Ecobank. The report also noted that both accounts were frozen following the adoption of order No. 2010-103/MEF/SG/DGTCP/DAMOF, of 15 January 2010, of the Minister of Economic Affairs and Finance of Burkina Faso (see annexes V and VI).

315. As a zone commander based in Korhogo, Mr. Fofié benefits from various incomes related to the administration of his sector, including revenues from businesses (see table 8), public services and transport.

316. In addition, Mr. Fofié has developed interests in various economic sectors including real estate (see table 8), mining, telecommunications, and trade in commodities and fuel. Member States, however, have not taken any additional and effective measures to enforce the sanctions regime on Mr. Fofié.

Table 8
Estimated annual revenues from real estate, hotels, bars and diamonds

Source of revenue	*Quantity*	*Monthly revenue (CFA francs)*	*Annual income (CFA francs)*
Houses (rental)	12	600 000	86 400 000
Hotels (Le Relaxe)	1	2 000 000	24 000 000
Bars (Biato, Bolambar, name unknown)	3	2 000 000	72 000 000
Companies (Cobagiex Security)	1	2 000 000	24 000 000
Diamonds (Tortiya mines)			217 500 000
Total			**423 900 000**

Source: Group of Experts on Côte d'Ivoire.
Note: Mr. Fofié receives between CFAF 600,000 and 2 million per month from each business or property.

[25] Available from http://news.abidjan.net/h/391825.html.

317. The Group also notes that the Tongon Gold Mine, located around 65 km north of Korhogo and exploited by the private company Randgold Resources, produced its first gold on 8 November 2010. According to Randgold's web page, at the end of 2010, the value of the gold on hand at Tongon amounted to $33 million, based on the prevailing gold price at that time, of $1,410 per ounce and 23,428 ounces held.[26]

318. The operation of that mine has the potential to generate important incomes for the Korhogo region (zone 10). The Group believes that Mr. Fofié's finances will benefit from this activity, as he taxes a broad range of activities in zone 10, including mining and road commerce.

D. Suggested individuals and entities to consider for targeted measures

319. By paragraph 6 of resolution 1946 (2010), the Security Council underlined that it is fully prepared to impose targeted measures against persons to be designated by the Committee in accordance with paragraphs 9, 11 and 14 of resolution 1572 (2004) who are determined to be, among other things (a) a threat to the peace and national reconciliation process in Côte d'Ivoire, in particular by blocking the implementation of the peace process, as referred to in the Ouagadougou Political Agreement; (b) attacking or obstructing the action of UNOCI, of the French forces which support it, of the Special Representative of the Secretary-General, of the Facilitator, of his Special Representative in Côte d'Ivoire; (c) responsible for obstacles to the freedom of movement of UNOCI and of the French forces which support it; (d) responsible for serious violations of human rights and international humanitarian law committed in Côte d'Ivoire; (e) inciting public hatred and violence; and (f) acting in violation of the measures imposed by paragraph 7 of resolution 1572 (2004).

320. By paragraph 10 of resolution 1946 (2010), the Council decided that the Group's final report might include, as appropriate, any information and recommendations relevant to the Committee's possible additional designation of the individuals and entities described in paragraphs 9 and 11 of resolution 1572 (2004); that is, those subject to possible travel and financial sanctions. The Group of Experts believes that, during the current mandate, the persons and entities listed below are responsible for committing one or more actions cited in paragraph 6 (a) to (f) of resolution 1946 (2010).

321. These individuals and entities are:

Mr. Laurent Gbagbo. Born 31 May 1945 in Gagnoa. Former President of the Republic of Côte d'Ivoire. Responsible for obstructing peace and reconciliation processes and for refusing to accept the results of free and fair presidential elections. Responsible for publicly inciting hatred and violence.

Ms. Simone Gbagbo. Born 20 June 1949 in Moossou. President of the Ivorian Popular Front in the National Assembly. Responsible for obstructing peace and reconciliation processes and for publicly inciting hatred and violence.

Mr. Kadet Bertin. Born around 1957 in Mama. Security adviser to Mr. Gbagbo. Responsible for obstructing peace and reconciliation processes and

[26] www.randgoldresources.com/randgold/content/en/2009/randgold-tongon-gold-mie.

refusing to place himself under the authority of the democratically elected President. Instigator of campaigns of intimidation and repression.

Mr. Désiré Tagro. Born 27 January 1959 in Issia. Passport number PD — AE 065FH08. Secretary-General of the former President's administration. Responsible for participation in the illegitimate administration of the former President. Refusal to accept the result of free and fair presidential elections. Implicated in the violent repression of civilian demonstrations in February, November and December 2010.

Mr. Paul Antoine Bohoun Bouabré. Born 9 February 1957 in Issia. Passport number PD AE 015FO02. Former Minister of State and senior official in the Ivorian Popular Front. Responsible for obstructing peace and reconciliation processes. Refusal to accept the results of free and fair presidential elections.

General Guiai Bi Poin. Born 31 December 1954 in Gounela. Head of the Security Operations Command Centre (CECOS). Responsible for obstructing peace and reconciliation processes. Responsible for serious violations of human rights and international humanitarian law in Côte d'Ivoire. Senior military officer who refuses to place himself under the authority of the democratically elected President.

Coffee and Cocoa Trade Management Committee. Abidjan Plateau, CAISTAB building, 23rd floor. Funding the illegitimate administration of the former President.

PETROCI. Abidjan Plateau, Les Hévéas building, 14 boulevard Carde. Funding the illegitimate administration of the former President.

SIR (Société ivoirienne de raffinage). Abidjan Port Bouët, Route de Vridi, Boulevard de Petit Bassam. Funding the illegitimate administration of the former President.

XII. Recommendations

322. The Group believes that the recommendations contained in the midterm report of the previous Group of Experts (S/2010/179, paras. 142-156) remain valid, but notes the need for action in specific areas of its mandate. It makes the following recommendations:

A. Arms

323. The Group recommends that the Government of Liberia, and the United Nations Mission in Liberia, take all necessary measures to apprehend suspected mercenaries that attempt to cross the country's eastern border into Côte d'Ivoire, or who endeavour to depart from Liberian seaports. In this respect, the Group recommends enhanced monitoring of the Liberia-Côte d'Ivoire border region and the ports of south-eastern Liberia.

324. The Group recommends that Member States and private companies remain vigilant to the activities of Sophia Airlines/Ivoire Airlines Business, and to those of other enterprises related to Mr. Frédéric Lafont, in relation to possible violations of the embargo on arms and related materiel, including the provision of direct and indirect foreign assistance to military activities in Côte d'Ivoire.

325. The Group recommends that Member States remain vigilant to attempts by Mr. Frédéric Lafont, Mr. Mikhaïl Kapilov/Kapilou, Mr. Feodosiy Karlovskyy/ Karlovskiy, Mr. Robert Montoya or the Belspetsveshtechnika (BSVT) Company to violate the sanctions regime by directly or indirectly supplying military air assets, related materiel and technical assistance to Côte d'Ivoire.

326. The Group recommends that UNOCI and the Impartial Forces take all necessary measures to ensure constant monitoring of the Mi-24 helicopter, registered TU-VHO, which is currently stationed at Abidjan military airbase.

327. The Group recommends that UNOCI, with immediate effect, fully implement its embargo-monitoring and interdiction mandate pursuant to resolution 1739 (2007), as renewed by paragraph 16 (c) of resolution 1933 (2010) and utilize all necessary measures to implement those decisions.

B. Finance

328. The Group recommends that Member States take all possible measures to ensure that multinational companies resident in their territories, with businesses in Ivorian cocoa, coffee, oil, metals, minerals and timber sectors, refrain from making business deals with the administration of the former President Laurent Gbagbo.

329. The Group recommends that all international financial institutions, in particular the International Monetary Fund, the World Bank, the African Development Bank, the West African Economic and Monetary Union and the Central Bank of West African States, issue alerts warning financial institutions of Member States against supporting financial enterprises or businesses linked to the administration of former President Gbagbo.

330. The Group recommends that the Forces nouvelles disclose to the Group of Experts, without delay, their complete budget administered by *La Centrale* and all military expenses.

C. Customs

331. The Group recommends that UNOCI hire at least six additional, qualified Customs agents to provide consistent monitoring capacity to investigate potential violations of the embargo on arms and related materiel and, furthermore, recommends that its current consultant's contract should be made a permanent position.

332. The Group recommends that Member States take all necessary measures to ensure that private companies operating from their territories (including affiliates of such companies), do not sell, supply, finance, broker or deliver vehicles to defence and security forces in Côte d'Ivoire without a prior authorization for exemption from the Sanctions Committee.

D. Diamonds

333. The Group recommends that the Kimberley Process Certification Scheme conduct a comprehensive geologic study of Côte d'Ivoire's potential diamond

resources, in addition to estimating the country's diamond production capacity, in collaboration with the Ivorian Ministry of Mines and related organizations.

334. The Group recommends that the UNOCI Integrated Embargo Cell recruit a consultant to follow up on all primary resource extraction activities in the country, including diamonds.

335. The Group recommends that the Ministry of Mines of Côte d'Ivoire make available copies, and/or provide access to, all historical and current documentation related to diamonds, including geological maps, geophysical data, satellite imagery and digital databases, to be used by the Group of Experts in the analysis of Côte d'Ivoire's diamond resources and production potential.

E. Individual sanctions

336. The Group recommends that all Member States, in particular Côte d'Ivoire and neighbouring States, take all necessary measures to enforce the assets freeze and travel ban imposed on the three sanctioned individuals.

337. The Group recommends that the sanctions Committee consider imposing targeted measures on those individuals and entities listed in paragraph 321 of this report. The Group recommends that INTERPOL circulate the list of individuals subject to paragraphs 9 and 11 of resolution 1572 (2004) and paragraph 4 of resolution 1643 (2005) to its member States.

Annex I

Meetings and consultations held by the Group of Experts in the course of its mandate

Belgium

Government

Ministry of Foreign Affairs; Federal Police of Belgium

Multilateral and bilateral entities

European Commission; Chair of the Kimberley Process Working Group on Monitoring; Antwerp World Diamond Centre; Chair of the Kimberley Process Working Group of Diamond Experts

Burkina Faso

Government

Ministry of Foreign Affairs and Regional Cooperation; Ministry of Trade for the Promotion of Business and Crafts; Ministry of Mines, Works and Energy; General Directorate of Police; General Directorate of Customs; General Directorate of Civil Aviation; Office of the Chief of Staff, National Gendarmerie; Airport Police, Ouagadougou International Airport; Customs, Ouagadougou International Airport; National Commission on Small Arms and Light Weapons

Private sector

Chamber of Commerce for the Industry and Craft of Burkina Faso

Côte d'Ivoire

Government (Alassane Ouattara)

Ministry of the Interior; Ministry of Finance; Ministry of Public Function, Mines and Energy; General Directorate of Customs; General Directorate of Taxation; Secretary General of the Presidency

Forces nouvelles

Chief of Staff, Forces armeés des Forces nouvelles; Chief of operations of Forces nouvelles

Diplomatic missions

Embassy of France, Embassy of the United States, Embassy of the United Kingdom (to Ghana)

Multilateral and bilateral entities

Force Licorne

France

Government

Ministry of Foreign Affairs

Private sector

Bureau de recherche géologique et minière

United States of America

Government

Department of State; Department of the Treasury; United States Geological Survey

Annex II

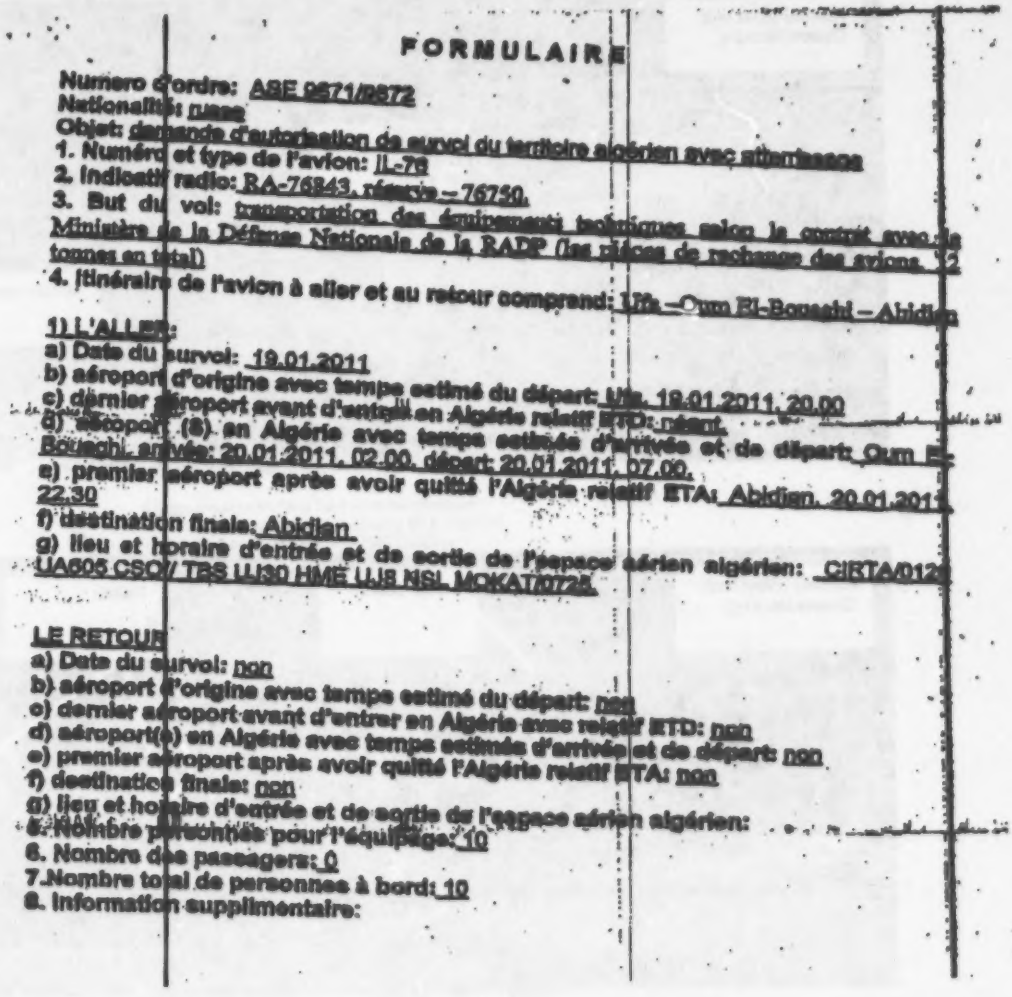
Transactions involving Helog A. G. listed in Ivorian Ministry of Defence accounts, January-August 2009

Date	*Value (United States dollars)*	*Description of transaction*
27/01/09	380 000	Invoice No. 08 137
29/01/09	380 000	Invoice No. 08 138
04/02/09	380 000	Invoice No. IC 2009-001
02/03/09	380 000	Invoice No. IC 2009-001
19/03/09	380 000	Invoice No. IC 2009-005
01/04/09	362 000	Payment by FACI (no invoice number specified)
23/04/09	362 000	Payment by FACI (no invoice number specified)
29/04/09	362 000	Payment by FACI (no invoice number specified)
13/05/09	362 000	Payment by FACI (no invoice number specified)
25/05/09	362 000	Payment by FACI (no invoice number specified)
09/06/09	362 000	Payment by FACI (no invoice number specified)
15/07/09	362 000	Payment by FACI (no invoice number specified)
18/08/09	362 000	Payment by FACI (no invoice number specified)

Source: Confidential correspondence.
FACI: Forces aériennes de Côte d'Ivoire.

Annex III

Overflight requests submitted to Algeria for aircraft RA-76843



FORMULAIRE

Numero d'ordre: ABE 0671/0672
Nationalité: russe
Objet: demande d'autorisation de survol du territoire algérien avec atterrissage
1. Numéro et type de l'avion: IL-76
2. Indicatif radio: RA-76843, réserve – 76750.
3. But du vol: transportation des équipements techniques selon le contrat avec le Ministère de la Défense Nationale de la RADP (les pièces de rechange des avions, 52 tonnes en total)
4. Itinéraire de l'avion à aller et au retour comprend: Ville – Oum El-Bouaghi – Abidjan

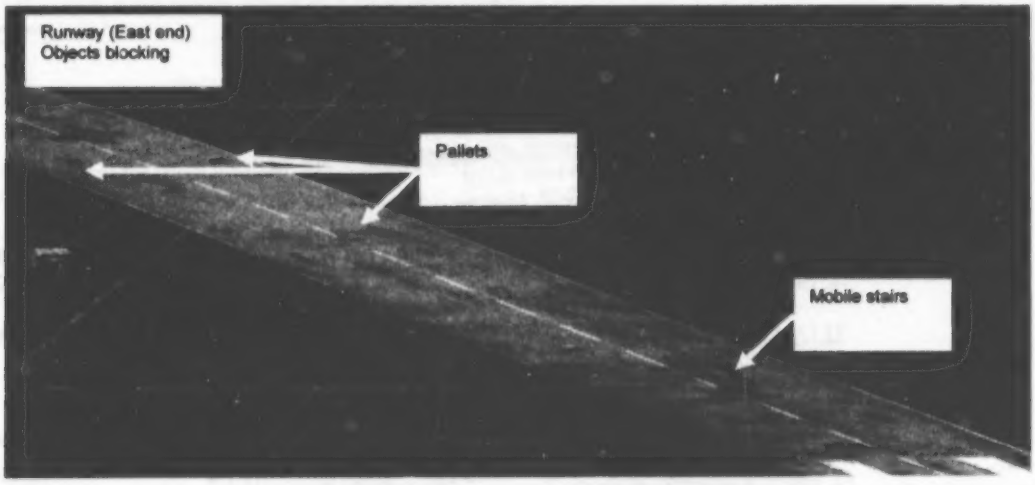
1) L'ALLER:
a) Date du survol: 19.01.2011
b) aéroport d'origine avec tempe estimé du départ: Ville, 19.01.2011, 20.00
c) dernier aéroport avant d'entrer en Algérie relatif ETD: néant
d) aéroport (s) en Algérie avec tempe estimée d'arrivée et de départ: Oum El-Bouaghi, arrivée: 20.01.2011, 02.00, départ: 20.01.2011, 07.00,
e) premier aéroport après avoir quitté l'Algérie relatif ETA: Abidjan, 20.01.2011, 22.30
f) destination finale: Abidjan
g) lieu et horaire d'entrée et de sortie de l'espace aérien algérien: CIRTA/0120 UA605 CSO// TBS UJ30 HME UJ8 NSI. MOKATA/0725.

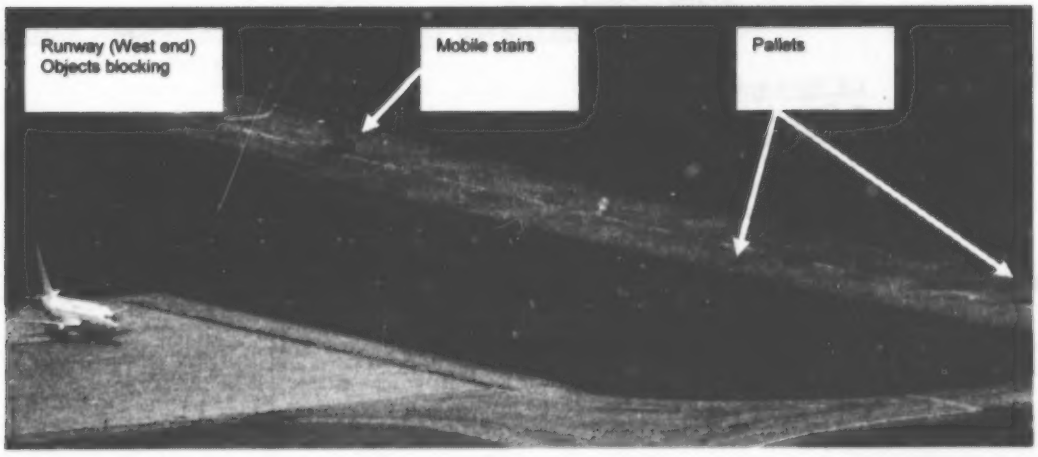
LE RETOUR
a) Date du survol: non
b) aéroport d'origine avec tempe estimé du départ: non
c) dernier aéroport avant d'entrer en Algérie avec relatif ETD: non
d) aéroport(s) en Algérie avec tempe estimée d'arrivée et de départ: non
e) premier aéroport après avoir quitté l'Algérie relatif ETA: non
f) destination finale: non
g) lieu et horaire d'entrée et de sortie de l'espace aérien algérien:
5. Nombre personnes pour l'équipage: 10
6. Nombre des passagers: 0
7. Nombre total de personnes à bord: 10
8. Information supplimentaire:

Source: Government of Algeria.

Annex IV

State of the runway at Yamoussoukro Airport, 1 March 2011

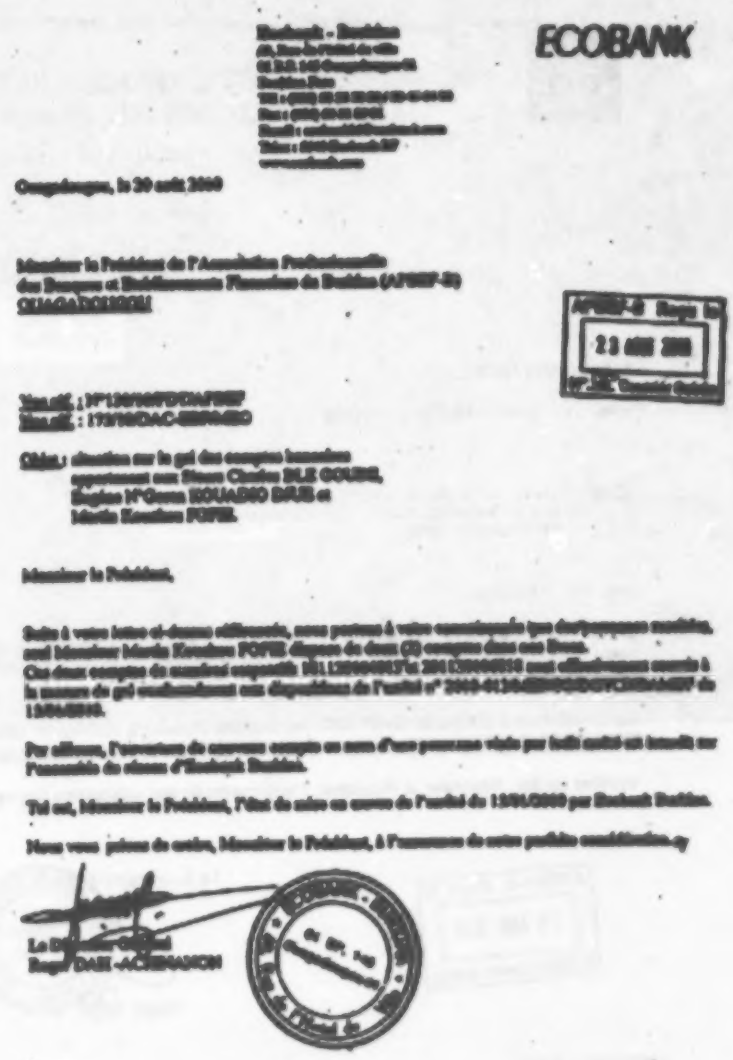




Source: Group of Experts on Côte d'Ivoire.

Annex V

Letter dated 20 August 2010 from the Director General of Ecobank Burkina referring to the accounts of Martin Kouakou Fofié



ECOBANK

Ouagadougou, le 20 août 2010

Monsieur le Président de l'Association Professionnelle
des Banques et Etablissements Financiers du Burkina (APBEF-B)
OUAGADOUGOU

Vos réf. : N°1207/10/PDG/DAF/SEF
Nos réf. : 173/10/DAC-SERVAGEO

Objet : situation sur le gel des comptes bancaires
appartenant aux Messrs Charles BLE GOUDE,
Stephen N'Guessan KOUADIO DIBLE et
Martin Kouakou FOFIE.

Monsieur le Président,

Suite à votre lettre ci-dessus référencée, nous portons à votre connaissance que Stephen susdites, seul Monsieur Martin Kouakou FOFIE dispose de deux (2) comptes dans nos livres.
Ces deux comptes de numéros respectifs 01112906001[illegible] et 20112906001[illegible] sont effectivement soumis à la mesure de gel susmentionnée aux dispositions de l'article n° 2010-[illegible] du 13/01/2010.

Par ailleurs, l'ouverture de nouveaux comptes au nom d'une personne visée par ledit article est interdit sur l'ensemble du réseau d'Ecobank Burkina.

Tel est, Monsieur le Président, l'état de mise en œuvre de l'article du 13/01/2010 par Ecobank Burkina.

Nous vous prions de croire, Monsieur le Président, à l'assurance de notre parfaite considération./.

Le Directeur Général
Regis DAH-ACHIAKON

Annex VI

Letter dated 23 August 2010 from the Secretary General of the Société générale de Banques au Burkina referring to the account of Martin Kouakou Fofié

[redacted]

SOCIETE GENERALE DE BANQUES AU BURKINA

Ouagadougou, le 23 août 2010

Monsieur le Président
De l'AFRIEF
1021, Avenue de la Cathédrale
01 BP 6215 Ouagadougou 01

N/Réf.: 0031/10/PSC/DPSC/ns

V/Réf. : 130/10/PDT/AFRIEF du 17/08/2010

Objet : Situation sur le gel des comptes appartenant à Messieurs Charles BLE GOUDE, Eugène N'Guessan KOUADIO DJUE Et Martin Kouakou FOFIE

Monsieur le Président,

Comme suite à votre correspondance ci-dessus citée en références, nous portons à votre connaissance que des trois (3) ressortissants ivoiriens cités en objet, seul Monsieur Martin Kouakou FOFIE a ouvert un compte dans nos livres.

Conformément à la Résolution N° 1572 des Nations Unies et à l'arrêté N° 2010-013/MEF/SG/DGTCP/DAMOF, ledit compte a été gelé et mis sous surveillance.

Veuillez agréer, Monsieur le Président, l'expression de nos salutations distinguées.

AFRIEF-B Reçu le 24 AOU 2010 N° Courrier Sortie

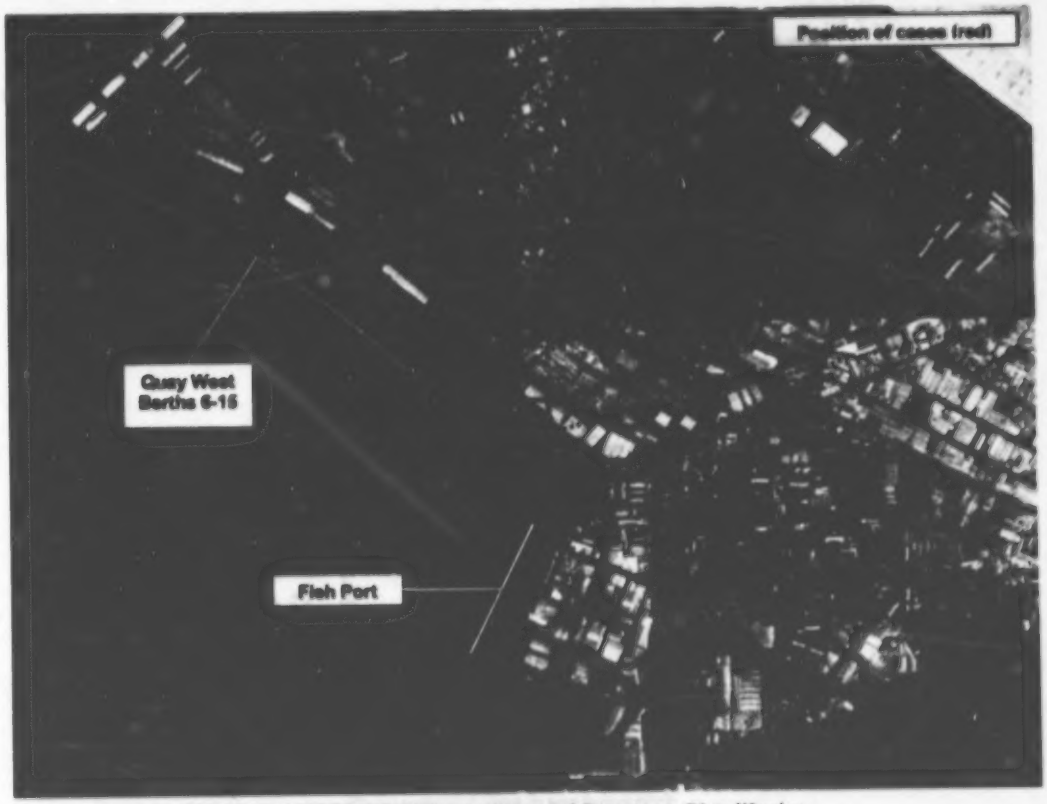
Le Secrétaire Général

Roger COMPAORE

Ampliation : DAJD

Annex VII

Wooden containers stored at Abidjan seaport (5°17'40"N, 4°0'41"W)



Sources: Images from Google Maps, analysis by the Group of Experts on Côte d'Ivoire.

Annex VIII

Customs clearance certificate for vehicles

[redacted]

[redacted]

[redacted]

N° 182205

CERTIFICAT DE MISE A LA CONSOMMATION
DE VEHICULES NEUFS

N° SERIE DED : 727 du 26-3 2010

[redacted]

[redacted] ABIDJAN

[redacted]

- D S N° [redacted] du 25 / 03 / 20 10
- Liquidation n° 3 7372 du 25 / 03 / 2010 et à fait
- Police de la quittance n° [redacted] du [redacted] 20

et constitue un : 1 VEHICULE

- Marque : [redacted] N° Moteur : [redacted]
- Type : [redacted] N° Châssis [redacted]
- Puissance : [redacted] Immatriculation : [redacted]

[redacted]

Fait à Abidjan, le 25 / 03 / 2010

[redacted]

[redacted]

[redacted]

N.B. : [redacted]